

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Allen Smith  
DOCKET NO.: 05-26890.001-R-2  
PARCEL NO.: 18-07-304-014

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Allen Smith, the appellant, by Attorney Joel R. Monarch in Chicago; and the Cook County Board of Review.

The subject property consists of 19,000 square foot parcel improved with a four-year old, two-story, masonry, single-family dwelling. The improvement contains 5,189 square feet of living area as well as a full basement, two full and one half-baths, central air conditioning, one fireplace, and a multi-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data and descriptions of six suggested comparables located within a two-block radius of the subject with one property sited on the same block as is the subject property. These properties are improved with a two-story, masonry, single-family dwelling. They range: in baths from three full and two half-baths to six full and two half-baths; in age from 6 to 12 years; in fireplaces from 1 to 3; and in size from 5,401 to 6,965 square feet of living area. Amenities include a partial or full basement and a multi-car garage. The improvement assessments range from \$24.36 to \$28.67 per square foot.

At hearing, the appellant's attorney indicated that the suggested comparables form a tight range of improvement assessment values, while the subject's assessment stands at \$60.28 per square foot of living area. He also asserted that the subject's improvement is one of the smallest within its classification as designated by the assessor's office. Further, he noted that the largest

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	24,320
IMPR.:	\$	136,893
TOTAL:	\$	161,213

Subject only to the State multiplier as applicable.

PTAB/KPP

suggested comparable with 6,965 square feet of living area contains a total assessment of \$222,435, while the subject with 5,189 contains a total assessment of \$337,100; thereby, reflecting an inequity. On the basis of this comparison, the appellant's attorney requested an assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$312,780 or \$60.28 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and one suggested comparable. This property contains a 54-year old, two-story, masonry, single-family dwelling with 12,076 square feet of living area. The amenities include seven full and three half-baths, a full basement, four fireplaces, and a multi-car garage. The improvement assessment is \$62.89 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

In closing argument, the appellant's attorney indicated that a cursory review of the board of review's suggested comparable reflects a property that is drastically larger in lot size and improvement size as well as significantly older and that the assessor's printouts reflect that the property's parcel contains one or more improvements thereon.

At hearing, the PTAB noted for that even though proper certification was undertaken by the board of review, there was no intervention in this appeal.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

In totality, the parties submitted seven equity comparables. The PTAB finds that the appellant's comparables #1, #2, #3 and #6 are most similar to the subject property. These comparables contain a two-story, masonry, single-family dwelling. They range: in age from 6 to 12 years; in size from 5,401 to 5,901 square feet of living area; and in improvement assessments from \$24.51 to

\$28.50 per square foot. In comparison, the subject's 5,189 square foot improvement contains an assessment at \$60.28 per square foot of living area, which is above the range established by these comparables.

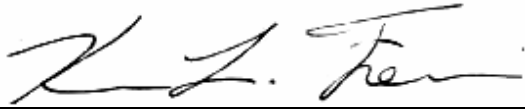
The PTAB further finds that the remaining properties were accorded diminished weight due to a disparity in improvement age and/or size. Moreover, the board of review failed to proffer more than one suggested comparable in support of the subject's current assessment.

On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.