PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter Birnbaum
DOCKET NO.: 06-28945.001-R-1
PARCEL NO.: 14-33-318-003-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Peter Birnbaum, the appellant, by attorney Joanne P. Elliott of Elliott and Associates Attorneys, P.C., Des Plaines, Illinois; and the Cook County Board of Review.

The subject property is a 115-year old, two-story style dwelling of stucco construction containing 1,860 square feet of living area with a slab foundation, central air conditioning, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration four comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 118 to 135 years old. Based on their parcel index numbers, one of the comparables is located near the subject property, and the other three are located in the same general area as the subject. One of the comparables has a full, finished basement; one has a full, unfinished basement; and two have slab foundations. Three comparables have one or two fireplaces, and two comparables have central air conditioning. Information on garages was not disclosed. The comparables contain from 1,698 to 2,008 square feet of living area and have improvement assessments ranging from $21.14 to $31.17 per square foot. The subject's improvement assessment is $36.76 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment

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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:	$	22,852
IMPR.:	$	57,660
TOTAL:	$	80,512

Subject only to the State multiplier as applicable.

PTAB/BRW/Jul.08/06-28945

information on four comparable properties consisting of two-story frame or stucco dwellings that are 118 or 138 years old. Based on their parcel index numbers, three of the comparables are located near the subject property, and the other one is located in the same general area as the subject. Each comparable has an unfinished basement, either full or partial. Comparable #4 has central air conditioning; comparable #2 has a two-car garage, and comparable #3 has a fireplace. The dwellings contain from 1,350 to 2,024 square feet of living area and have improvement assessments ranging from $39.02 to $44.68 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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). After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. All of the comparables submitted were similar to the subject in design and age, and all had been assigned the same neighborhood code as the subject. The board of review's comparables differed from the subject in foundation, size, and/or physical features, and received reduced weight in the Board's analysis. The appellant's comparables #1 and #2 also differed in foundation and size and also received reduced weight. The Board finds that the appellant's comparables #3 and #4, despite differences in exterior construction, were still the most similar to the subject in size, foundation, and physical features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of $29.79 and $31.17 per square foot of living area. The subject's improvement assessment of $36.76 per square foot of living area falls well above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's 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: August 14, 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.