FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Patterson
DOCKET NO.: 07-26744.001-R-1
PARCEL NO.: 05-28-205-003-0000

The parties of record before the Property Tax Appeal Board are Michael Patterson, the appellant, by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***no change*** 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:	$ 55,720
IMPR.:	$ 208,994
TOTAL:	$ 264,714

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,900 square foot parcel improved with an 81-year-old, two-story, deluxe condition, single-family dwelling of masonry construction containing 5,354 square feet of living area and located in New Trier Township, Cook County. Features of the residence include four and one-half bathrooms, a partial-finished basement, two fireplaces and a two-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,164 to 5,729 square feet of living area and range in age from 64 to 77 years old. The comparables contain four or six full bathrooms, a finished or unfinished basement and from one to four fireplaces. Two comparables have central air-conditioning and two comparables have a two-car attached garage. The improvement assessments range from $30.59 to $32.32 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $264,714. The subject's improvement assessment is $208,994 or $39.04 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,088 to 5,636 square feet of living area and range in age from 78 to 85 years old. The comparables contain three, three and one-half or four full bathrooms, a partial or full-unfinished basement, one or two fireplaces and a multi-car garage. Two comparables have central air-conditioning. Two comparables are average condition, whereas, one comparable enjoys deluxe condition. The improvement assessments range from $37.63 to $38.57 per square foot of living area. Based on the evidence presented, 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 appellant's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds both parties submitted six properties as suggested comparables to the subject. The Board also finds these six properties similar to the subject in size, design, age, exterior construction and location with improvement assessments ranging from $30.59 to $38.57 per square foot of living area. The subject's per square foot improvement assessment of $39.04 falls just above the range established by these properties. However, the Board further finds the record indicates only one comparable enjoys deluxe condition, like the subject. After considering adjustments for condition, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence contained in the record does not support a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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

Acting 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: December 23, 2011

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.