FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jaye Golanty
DOCKET NO.: 07-26989.001-R-1
PARCEL NO.: 05-27-403-006-0000

The parties of record before the Property Tax Appeal Board are Jaye Golanty, the appellant, by attorney Sonja R. Johnson, of Much Shelist in Chicago; and the Cook County Board of Review.

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:	$ 30,937
IMPR.:	$ 93,339
TOTAL:	$ 124,276

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains a 10,452 square foot parcel of land improved with a two-story dwelling of stucco construction containing 3,669 square feet of living area. The dwelling is 84 years old. Features of the home include three and one half-baths, air conditioning, a fireplace, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry or stucco dwellings that range in age from 81 to 97 years old. The comparable dwellings are located within four blocks of the subject property. The properties range in size from 3,262 to 4,023 square feet of living area and contain two to three and one half-baths, one property has air conditioning, and a one and one-half car to a two-car garage. The comparables have improvement assessments ranging from $23.97 to $26.00 per square foot of living area. The subject's improvement assessment is $30.00 per square foot of living area. 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 of $141,007 was disclosed. The board of review submitted information on four comparable properties described as two-story stucco dwellings that range in age from 94 to 99 years old. The comparable dwellings are located within the same subarea of the subject property and range in size from 3,335 to 4,024 square feet of living area and contain three to three and two half-baths, a full basement, and three properties have a two-car garage. The comparables have improvement assessments ranging from $29.87 to $36.13 per square foot of living area. The subject's improvement assessment is $30.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the board of review's 2008 decision for the subject showing a reduced assessment of $124,276. The appellant requests that this value be applied to the 2007 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

Further, the Board finds the appellant also included evidence of the 2008 assessment for the subject property. This year is within the 2007 triennial assessment cycle that is the subject of this appeal. The Board finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the Board finds that based upon the county's 2007 assessment reduction, it is appropriate to reduce the appellant's 2008 assessment to $124,276. Thereby, the Board finds that 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: January 31, 2013

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.