

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard and Jill Rupprecht
DOCKET NO.: 04-28232.001-R-1
PARCEL NO.: 08-11-402-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard and Jill Rupprecht, the appellants, by attorney David R. Bass of Fagel Haber Thompson Coburn of Chicago and the Cook County Board of Review (board).

The subject property consists of a 12-year-old, two-story single-family dwelling of frame and masonry construction and located in Elk Grove Township, Cook County. The residence contains two and one half bathrooms, a full basement, air conditioning, fireplaces and a two-car garage. The appellants argued the building area is incorrect and claimed the building area is 3,366 square feet. The Assessor's official records indicate 4,094 square feet. The appellants offered no evidence to support their claim therefore the PTAB will use the official record of 4,094 for analysis.

The appellants, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered five suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from 10 to 15 years. The comparables have two and one half bathrooms and four homes have full basements. The homes are air-conditioned and have fireplaces. The sites have two or three-car garages. They contain between 3,076 and 3,728 square feet of living area and have improvement assessments ranging from \$44,801 to \$48,400 or from \$12.84 to \$14.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$62,792, or \$15.34 per square foot based on 4,094 square feet of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within three blocks of the subject. The comparables consist of two-

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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: \$ 6,297
IMPR. \$57,703
TOTAL: \$64,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

story single-family dwellings of frame and masonry construction and range in age from 24 to 53 years. The comparables contain two and one half bathrooms, full or partial basements; all have air conditioning, fireplaces and two-car garages. The comparables range in size from 2,283 to 2,565 square feet of living area and have improvement assessments of between \$34,289 and \$40,744 or from \$15.02 to \$15.89 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

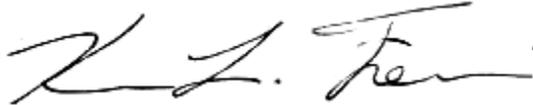
After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity 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. After an analysis of the assessment data, the PTAB finds the appellants have overcome this burden.

The PTAB finds the appellants' comparables are similar to the subject, comparables one and two to a greater degree and comparables three, four and five to a lesser degree. These properties have improvement assessments ranging from \$12.85 to \$14.63 per square foot of living area. The subject's per square foot improvement assessment of \$15.34 is above this range of properties. The PTAB gives less weight to the board's comparables because they are less similar to the subject in living area and age. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

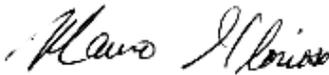
Chairman



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: April 24, 2009



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.