

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marvin Kamensky
DOCKET NO.: 03-22642.001-C-2
PARCEL NO.: 11-32-124-020-0000

The parties of record before the Property Tax Appeal Board are Marvin Kamensky, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review.

The subject property consists of a 21,500 square foot parcel improved with a 36-year-old, four-story style apartment building of masonry construction containing 66,172 square feet of building area and located in Rogers Park Township, Cook County. The subject contains 35 studio apartments and 68 one bedroom apartments, or a total of 103 units.

The appellant, through counsel, appeared before the before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet partially detailing three suggested comparable properties located on the same street within two blocks of the subject. According to the appellant's documents these properties consist of four-story style apartment buildings of masonry construction from 35 to 90 years old. Comparable number one contains 86,976 square feet of building area and comparable number three has 45,840 square feet of building area. The building square footage for comparable number two is unknown. The comparables contain from 24 to 50 studio apartments and from 36 to 90 one-bedroom apartments. or from 60 to 140 units. The appellant's grid suggests that the comparables have market values from \$17,359 to \$21,121 per apartment unit. The assessments for comparables one and three translate to \$8.52 and \$9.35 per square foot of building area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the average per unit assessment of the three comparables, or \$19,353 per unit.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$831,110 was

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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:	\$	94,410
IMPR.:	\$	736,690
TOTAL:	\$	831,100

Subject only to the State multiplier as applicable.

disclosed. Of which \$94,410 is allocated to the land assessment and \$736,690 is allocated to the improvement. The subject's improvement assessment translates to \$11.13 per square foot of building area. In support, the board of review offered a memorandum indicating the subject's final assessment reflects a fair market value of \$2,770,333 or \$26,896 per unit, when the Cook County Real Property Assessment Classification Ordinance level of assessments for Class 3 multi-family properties is applied. The memorandum also indicated that the sales of properties in the subject's area suggest an unadjusted range of from \$34,225 to \$75,632 per unit thus supporting the current assessment. Co-Star Comps sales summary sheets for the seven comparables were offered in support. The comparable properties are from three to nine story apartment buildings containing from 71 to 104 living units. These properties range from 71 to 84 years old and in building size from 29,474 to 73,456 square feet. The sales occurred from January 2001 to June 2004. Based on its submissions, 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the appellant submitted three properties as comparable to the subject. The Board finds that the appellant's description of comparable number two lacks the total building square footage; that comparables one and three are more than 20,000 feet smaller and more than 20,000 feet larger, respectively; that comparable number one contains approximately 35% more living units than the subject; and that comparable number two contains approximately 42% fewer living units. The Board finds that while comparable number three is more similar to the subject in number of units it is 54 years older than the subject. In addition, the Board finds that comparable number one is comprised of two buildings in contrast to the subject's one building. For the preceding reasons, the Property Tax Appeal Board finds the appellant's three comparable properties dissimilar to the subject. Appellant's counsel also argued that the subject's per unit assessment should not exceed the average of the appellant's comparables per unit assessment. The Board finds that averaging assessments to assess one property is not accepted assessment or appraisal practice. The Board finds that the appellant failed to demonstrate a consistent

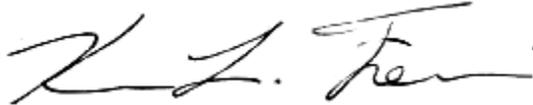
pattern of assessment inequities within the subject's assessment jurisdiction.

Next, the Property Tax Appeal Board places no weight on the board of review's evidence. The Board finds that the board of review did not address the appellant's equity argument but presented what appears to be an in-house memorandum summarizing raw data from the sales of apartment building properties. The board of review failed to indicate the comparables' location in proximity to the subject. In addition, the board of review's comparables appear differ to varying degrees in building size, age, and style when compared to the subject. The Board finds that the presentation of these sales by the board of review without any meaningful comparability analysis is merely anecdotal.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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.

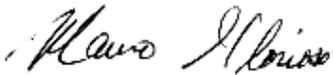
Chairman



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.