

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Morris Liebling
DOCKET NO.: 03-25731.001-R-1
PARCEL NO.: 14-20-124-042-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Morris Liebling, the appellant, by attorney Arnold G. Siegel of Chicago and the Cook County Board of Review.

The subject property consists of two improvements; a 105-year-old, two-story, two-unit apartment building of frame construction and a 105-year-old, two-story, two-unit apartment building of masonry construction containing 1,752 and 1,886 square feet of living area, respectively, for a total of four units and 3,638 square feet of building. They are located in Lakeview Township, Cook County. The apartment buildings include four bathrooms and full basements.

The appellant, 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 appellant offered nine suggested comparable properties located within four blocks of the subject. These properties consist of two or three-story, two, three or four-unit apartment buildings of frame or masonry construction and range in age from 90 to 105 years. The comparables include two, three or four bathrooms and all have basements, two with apartments. Three buildings have air conditioning and two have fireplaces and seven have one or two-car garages. The comparables contain between 3,363 and 4,044 square feet of living area and have improvement assessments ranging from \$41,319 to \$56,339 or from \$12.29 to \$14.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total two improvement assessments of \$56,880, or \$15.63 per square foot of living area, was disclosed. In support of the subject's assessment, the board

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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: \$ 8,000
IMPR. \$52,000
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

of review offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, two or three-unit buildings of frame or masonry construction. The comparables range in age from 97 to 113 years and have full basements, two are apartments. They have two or three bathrooms and two have two-car garages. The comparable properties range in size from 2,062 to 2,603 square feet of living area with improvement assessments ranging from \$38,038 to \$49,809 or from \$15.81 to \$21.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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). 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 overcome this burden.

The PTAB finds the appellant's comparables one, two and seven are similar to the subject with some needed adjustment differences in living area. These properties have improvement assessments ranging from \$12.29 to \$14.05 per square foot of living area. The subject's per square foot improvement assessment of \$15.63 is above this range of properties. The PTAB gives less weight to the remaining comparables because they differ in construction or living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject apartment building 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: December 21, 2007



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.