

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Roger L. Berman
DOCKET NO.: 03-28350.001-R-1
PARCEL NO.: 17-03-204-018-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Roger L. Berman, the appellant, by attorney Michael E. Crane of Crane and Norcross of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 125-year-old, three-story, four-unit apartment building of masonry construction containing 3,197 square feet of living area and located in North Township, Cook County. The apartment property includes four bathrooms and a basement apartment.

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 three suggested comparable properties located within a block of the subject. These properties consist of three-story, three, four or five-unit buildings of masonry construction and range in age from 92 to 115 years. The comparables include three or four bathrooms, full basements, one with an apartment, one with a recreation room, one air conditioned and one site has a two-car garage. The comparables contain between 3,870 and 4,968 square feet of living area and have improvement assessments ranging from \$103,784 to \$108,783 or from \$20.97 to \$26.82 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 "Board of Review-Notes on Appeal" that reflect the subject's total assessment of \$131,851. The subject's final improvement assessment of \$108,677, or \$33.99 per square foot of living area, was disclosed. The subject property contains a Home Improvement Exemption with a partial home improvement assessment. The Home Improvement Exemption's partial assessment of \$13,600 lacks descriptive information; therefore,

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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: \$ 23,174
IMPR. \$108,677
TOTAL: \$131,851

Subject only to the State multiplier as applicable.

PTAB/TMcG.

this amount will not be included in the subject's improvement assessment. The PTAB will use an improvement assessment of \$95,077 or \$29.74 per square feet of living area. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a block of the subject. Comparable one lack necessary descriptive property facts and will not be used as a comparative property. The two comparables consist of three-story, three or six-unit buildings of masonry construction. The comparables are 92 and 105 years old and have full basements, one with an apartment. They have three or six bathrooms and one site has a fireplace. The comparable properties contain 2,673 and 4,686 square feet of living area with improvement assessments of \$89,722 and \$168,195 or \$33.56 and \$35.89 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 failed to overcome this burden.

The PTAB finds both the board's comparables and the appellant's comparables, located in the "Gold Coast" area, have similarities to the subject but with necessary modifications in dwelling units and living area. These properties have improvement assessments ranging from \$20.97 to \$35.89 per square foot of living area. The subject's per square foot improvement assessment of \$29.74 is within this range of properties. After considering the similarities and differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building 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 are 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: September 28, 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.