

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Andrea Ginsburg  
DOCKET NO.: 03-29429.001-R-1  
PARCEL NO.: 14-33-309-027-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Andrea Ginsburg, the appellant, by attorney Stephanie Park, Chicago, and the Cook County Board of Review.

The subject parcel in this appeal is improved with two dwellings. One dwelling consists of a two-story, 117-year-old, multi-family dwelling of masonry construction containing 2,968 square feet of living area with three full bathrooms, two half-baths and a full-finished basement apartment. The other dwelling consists of a two-story, 117-year-old, single-family dwelling of masonry construction containing 445 square feet of living area with one bathroom. The subject is located in North Chicago Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eight suggested comparables for the multi-family dwelling and three suggested comparable properties for the single-family dwelling. The appellant also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the eight multi-family dwellings consist of one and one-half story, two-story or three-story, masonry or frame and masonry constructed dwellings with the same neighborhood code as the subject. Three comparables are located on the same street as the subject. The improvements range in size from 2,790 to 3,168

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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: \$ 14,837  
IMPR.: \$ 58,474  
TOTAL: \$ 73,311

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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square feet of living area and range in age from 106 to 121 years. The comparables contain three or four full bathrooms. Six comparables contain a finished or unfinished basement. The improvement assessments range from \$9.34 to \$14.66 per square foot. Based on the appellant's documents, the three single-family dwellings consist of two-story, 115-year-old, frame or frame and masonry constructed dwellings with the same neighborhood code as the subject. The improvements range in size from 698 to 890 square feet and contain one bathroom. The improvement assessments range from \$26.08 to \$29.96 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in size, design and location and that comparables four, five and eight are located on the same street as the subject. Based on the evidence submitted, 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 total assessment of \$83,112 was disclosed. The subject's multi-family dwelling has an improvement assessment of \$53,312 or \$17.96 per square foot of living area and the single-family dwelling has an improvement assessment of \$14,963 or \$33.62 per square foot of living area.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on four suggested comparable properties for the multi-family dwelling and three suggested comparable properties for the single-family dwelling. In total, the seven suggested comparables are improved with two-story or three-story, single-family or multi-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 489 to 3,519 square feet of living area and range in age from 83 to 115 years. The comparables contain from one to three and one-half bathrooms. Three comparables contain a finished or unfinished basement and four comparables have a two-car garage. The improvement assessments for the four multi-family dwellings range from \$17.99 to \$18.29 per square foot and the improvement assessments for the three single-family dwellings range from \$35.15 to \$37.23 per square foot.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 overcome this burden.

Regarding the subject's multi-family dwelling, the Property Tax Appeal Board finds the appellant's comparables one, two, three and seven to be the most similar properties to the subject in the record. These four properties are similar to the subject in size, age, construction, amenities and location and have improvement assessments ranging from \$9.34 to \$14.66 per square foot of living area. The subject's multi-family dwelling has a per square foot improvement assessment of \$17.96 which falls above the range established by these properties. The remaining multi-family comparables are accorded less weight because they differ from the subject in size, construction and/or design.

Regarding the subject's single-family dwelling, both parties submitted a total of six comparables somewhat similar to the subject but with some variations in living area, age and/or type of construction. These six properties have improvement assessments ranging from \$26.08 to \$36.01 per square foot of living area. The subject's per square foot improvement assessment of \$33.62 falls within the range established by these properties. The Board finds of the six comparables offered by the parties, five vary substantially from the subject in size, five vary in construction and one varies in age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's improvement assessment, for the subject's single-family dwelling, is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject's multi-family 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 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.