

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sam Aichler
DOCKET NO.: 04-20900.001-R-1
PARCEL NO.: 10-36-209-032-0000

The parties of record before the Property Tax Appeal Board are Sam Aichler, the appellant, by attorney Edwin Wittenstein of Worsek & Vihon LLP in Chicago, Illinois, and the Cook County Board of Review.

The subject property is improved with a 52-year-old, two-story, masonry constructed apartment building of four units that contains 3,982 square feet of building area. Features include a full unfinished basement and central air conditioning. The property is located in Chicago, Rogers Park Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. The appellant provided a grid analysis of five comparable apartment buildings, two of which were located in the same neighborhood code assigned by the assessor as the subject property and all of which had the same classification code as the subject from the Cook County Real Property Assessment Classification Ordinance of 2-11. The comparable buildings were of masonry construction and ranged in age from 33 to 55 years old. Each comparable had a basement: one of which was unfinished, two of which were finished as recreation rooms, and two of which were finished as apartments. One of the comparables also featured central air conditioning. The comparable buildings ranged in size from 3,780 to 5,990 square feet of building area and had improvement assessments ranging

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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:	\$	7,872
IMPR.:	\$	30,575
TOTAL:	\$	38,447

Subject only to the State multiplier as applicable.

from \$29,574 to \$46,969 or from \$6.94 to \$7.96 per square foot of building area. The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$41,531 was disclosed. The appellant indicated the subject had an improvement assessment of \$33,659 or \$8.45 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$30,575 or \$7.68 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided nominal data on five comparables including the property index number, address, size, land assessment, improvement assessment, total assessment, and improvement assessment per square foot. The comparables ranged in size from 3,780 to 5,990 square feet of building area and had improvement assessments ranging from \$29,574 to \$46,969 or from \$6.94 to \$7.96 per square foot of building area. The appellant's evidence disclosed the subject had an improvement assessment of \$33,659 or \$8.45 per square foot of building area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds,

based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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: May 30, 2008



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.