



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Harry A. Leiding  
DOCKET NO.: 04-22587.001-R-1 through 04-22587.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Harry A. Leiding, the appellant(s), by attorney Donald T. Rubin, of Rubin & Norris of Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
04-22587.001-R-1	14-30-404-049-0000	\$10,421	\$70,174	\$80,595
04-22587.002-R-1	14-30-404-050-0000	\$8,000	\$535	\$8,535

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcel of land totaling 4,071 square feet and containing two improvements. The first improvement is an 111 year old, two-story, masonry, multi-family dwelling containing 3,824 square feet of living area and three baths. The second improvement is an 111 year old, two-story, frame, multi-family dwelling containing 1,856 square feet of living area, two baths, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two or three-story; frame, masonry or frame and masonry; multi-family dwellings with three, four or six baths; and, for three properties, a partial or full basement with one being a finished apartment. The properties range: in age from

80 to 105 years; in size from 4,340 to 6,039 square feet of living area; and in improvement assessments from \$9.38 to \$10.99 per square foot of living area. Based on this evidence, 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 total assessment of \$80,595 was disclosed. The county allocated an improvement assessment to the first improvement of \$48,875 or \$12.78 per square foot of living area and to the second improvement of \$21,299 or \$11.48 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on properties for each improvement. For the first improvement, the board of review presented four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two or three-story, frame or masonry, multi-family dwellings with three or four baths; a full basement with one being a finished apartment; and, for one property, a fireplace. The properties range: in age from 90 to 105 years; in size from 3,603 to 4,232 square feet of living area; and in improvement assessment from \$12.79 to \$13.77 per square foot of living area.

For the second improvement, the board of review presented four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame or masonry, multi-family dwellings with two or three baths; a full basement with one finished apartment; and, for one property, air conditioning. The properties range: in age from 93 to 115 years; in size from 2,308 to 2,455 square feet of living area; and in improvement assessment from \$14.33 to \$19.63 per square foot of living area. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of 12 properties suggested as comparable to the subject. For the first improvement, the PTAB finds the appellant's comparable #3 and the board of review's

comparables for this improvement are the most similar to the subject in design, size, and age. These properties are frame, masonry or frame and masonry; two or three-story; multi-family dwellings located in the subject's neighborhood. The properties range: in age from 80 to 105 years; in size from 3,603 to 4,340 square feet of living area and in improvement assessments from \$10.99 to \$13.77 per square foot of living area. In comparison, the subject's improvement assessment of \$12.78 per square foot of living area is within the range of these comparables.

As to the second improvement, the PTAB finds the board of review's comparables for this improvement are the most similar to the subject in design, size, and age. These properties are frame or masonry; two-story; multi-family dwellings located in the subject's neighborhood. The properties range: in age from 93 to 115 years; in size from 2,308 to 2,455 square feet of living area and in improvement assessments from \$14.33 to \$19.63 per square foot of living area. In comparison, the subject's improvement assessment of \$11.48 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 28, 2009

*Allen Castrovillari*

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.