

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jonathan Rosenblatt
DOCKET NO.: 04-25834.001-R-1
PARCEL NO.: 17-06-218-032-0000

The parties of record before the Property Tax Appeal Board are Jonathan Rosenblatt, the appellant, by attorney Rusty A. Payton of Chicago and the Cook County Board of Review.

The subject property consists of a 1,920 square foot parcel improved with a 115-year-old, two-story style multi-family dwelling of masonry construction containing 1,584 square feet of living area located in West Chicago Township, Cook County. The improvement contains two apartments and is built on a slab foundation.

The appellant, through counsel, submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same general area as the subject. These properties consist of two-story style dwellings of masonry or frame construction from 102 to 118 years old. Ranging in size from 1,483 to 1,946 square feet of living area, the comparable dwellings contain two or three full baths and one has a full basement. The comparables have improvement assessments ranging from \$12.24 to \$13.74 per square foot of living area. Photographs of the comparables submitted by the appellant suggest these are multi-family properties. A copy of the subject's 2004 board of review final decision was also included. 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 final improvement assessment of \$32,487, or \$20.51 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject, one of which is on the same street and block as the subject. The comparables consist of 113 or 120 year old, two-story style multi-family

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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: \$ 4,158
IMPR.: \$ 32,487
TOTAL: \$ 36,645

Subject only to the State multiplier as applicable.

dwellings of masonry construction. Ranging in size from 1,302 to 1,512 square feet of living area, each of the comparables contains two apartments. These properties have improvement assessments ranging from \$21.22 to \$22.53 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 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board finds that four of the improvements are inferior in size and three are superior to in size when compared to the subject. Further, three of the properties have slightly superior amenities and one is inferior in construction type when compared to the subject. Of these properties, the Board places the most weight on the appellant's comparables two and four and the board of review's comparable number one, with the most emphasis placed on the board's comparable number one which is contiguous to the subject. The Board accords minimal weight to remaining properties due to discrepancies in amenities, size, location, and construction type when compared to the subject. The Board finds that the board of review's comparable number one has an improvement assessment of \$21.22 per square foot of living area. The subject's improvement assessment of \$20.50 is slightly lower than it's most similar comparable reflective of it's slightly larger size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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: April 24, 2009



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.