FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Martin H. Goldberg
DOCKET NO.: 05-23256.001-R-1
PARCEL NO.: 04-17-421-015-0000

The parties of record before the Property Tax Appeal Board are Martin H. Goldberg, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein & McElroy 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:

LAND:	$ 14,080
IMPR.:	$ 123,300
TOTAL:	$ 137,380

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 22,000 square foot parcel of land improved with a 16-year old, two-story, frame and masonry, single-family dwelling containing 6,477 square feet of living area, five and one-half baths, two fireplaces, air conditioning, and a full, unfinished basement. The appellant argued that the subject property is not equitably assessed as the basis of the appeal.

In support of the equity argument, appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with between three and one-half and five and two-half baths, air conditioning, one or two fireplaces, and a full, unfinished basement. The properties range: in age from 16 to 53 years; in

size from 5,589 to 6,901 square feet of living area; and in improvement assessment from $15.28 to $18.74 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 improvement assessment of $123,300 or $19.04 per square foot of living area was disclosed. In support of the assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within six blocks of the subject. The properties are described as two-story, frame and masonry, single-family dwellings with between three and one-half and four and two-half baths, air conditioning, one, two or three fireplaces, and a full basement with one finished. The properties range: in age from four to 16 years; in size from 5,665 to 6,113 square feet of living area; and in improvement assessments from $19.09 to $20.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that some of the board of review's comparables are not similar to the subject in age, size or basement amenities.

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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented a total of seven properties suggested as comparable to the subject. The Board finds the appellant's comparable #3 and the board of review's comparables #1 and #2 are the most similar to the subject in design, exterior construction, size, and age. These comparables received the greatest weight in the Board's analysis. The properties are two-story, frame and masonry, single-family dwellings located within the subject's neighborhood. The properties range: in age from 16 to 20 years; in size from 5,875 to 6,267 square feet of living area; and in improvement assessments from $18.74 to $19.33 per square foot of living area. In comparison, the subject's improvement assessment of $19.04 per square foot of living area is within the range created by 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.

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: November 25, 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.