



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

APPELLANT: Barry S. Maram
DOCKET NO.: 05-23575.001-R-1
PARCEL NO.: 14-20-303-011-0000

The parties of record before the Property Tax Appeal Board are Barry S. Maram, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, Chicago, Illinois; 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: \$ 11,664
IMPR.: \$ 64,217
TOTAL: \$ 75,881

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction that contains 2,556 square feet of living area. The dwelling is approximately 110 years old with features that include a full unfinished basement, central air conditioning and a three-car detached garage. The property is located in Chicago, Lakeview Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The appellant's counsel submitted a brief arguing that the subject dwelling contains 2,346 square feet of living area. He argued that the subject's size had been calculated based upon multiplying the outside dimensions of the home by 2½. He noted

that the subject has no finished basement and no finished attic. Photographs of the subject's basement and attic were submitted depicting unfinished areas in the basement and attic. The appellant, however, did not submit a copy of the subject's property record card or exterior dimensions of the home to further support his assertion of the correct size. The appellant did submit a copy of a printout from the Cook County Assessor's website disclosing the property had 2,556 square feet of living area, an unfinished basement and an unfinished attic.

In further support of the assessment inequity argument, the appellant submitted assessment information, copies of photographs and a map depicting five assessment comparables. The comparables had the same classification and neighborhood codes as the subject property. The appellant described the comparables as being improved with four, two-story and one, three-story single family dwellings of frame or stucco exterior construction that ranged in size from 2,256 to 2,718 square feet of living area. The comparable dwellings were either 112 or 117 years old. Each comparable had a partial or full basement. The partial basement was finished as a recreation room. One comparable had central air conditioning, two comparables had 1 or 2 fireplaces and three comparables had either a 1-car or 2-car detached garage. These properties had improvement assessments ranging from \$29,686 to \$61,761 or from \$13.16 to \$22.72 per square foot of living area. The appellant's counsel argued the median assessment for these properties was \$20.58 per square foot of living area. He requested the subject's improvement assessment be reduced to \$20.58 per square foot resulting in an improvement assessment of \$48,281.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$74,881 was disclosed. The subject has an improvement assessment of \$64,217 or \$25.12 per square foot of living area.

In support of the assessment the board of review submitted descriptions, assessment information and an assessment analysis using two comparable properties. The board of review submitted a property characteristic sheet for the subject dwelling disclosing the subject had 2,556 square feet of living area, a full unfinished basement and a full unfinished attic. The comparables were described as two-story frame dwellings that contained 2,398 and 2,450 square feet of living area. These homes were 108 and 113 years old. The comparables had the same neighborhood and classification codes as the subject property.

Each comparable had a full unfinished basement and a two-car detached garage. These properties had improvement assessments of \$61,340 and \$70,168 or \$25.56 and \$25.85 per square foot of living area, respectively.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 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 not warranted.

Initially, the Board finds the subject property contains 2,556 square feet of living area. The property characteristic sheet submitted by the board of review and the printout from the Cook County Assessor's website submitted by the appellant both disclosed the property had 2,556 square feet of living area, an unfinished basement and an unfinished attic. The appellant argued the size of the home was incorrectly calculated based upon multiplying the outside dimensions of the home by 2½ to apparently account for a finished attic and finished basement. However, the appellant submitted no documentation and no schematic or diagram of the exterior dimensions of the home to support this aspect of his argument. The Board finds the assessment data from the board of review and the assessor's website support the conclusion the subject dwelling has 2,556 square feet of living area.

The record contains assessment information on seven comparables submitted by the parties to support their respective positions. The comparables had the same classification and neighborhood codes as the subject property. The Board gave less weight to appellant's comparables 1 and 3 because neither had a garage or central air conditioning. The Board gave less weight to appellant's comparable 4 because it is described as being a three-story dwelling, dissimilar to the subject's two-story design. The Board gave less weight to appellant's comparable 5

because of its exterior stucco construction and lack of central air conditioning. The Board finds the best comparables in the record were appellant's comparable 2 and the board of review comparables. These three properties were most similar to the subject in size and features. These properties were two-story dwellings of frame construction ranging in size from 2,398 to 2,656 square feet of living area. Each had a full unfinished basement and a detached 1.5 or 2-car garage. Appellant's comparable 2 had a fireplace making it superior to the subject in this aspect. However, none of the comparables had central air conditioning as does the subject, making them inferior to the subject in this aspect. These properties had improvement assessments ranging from \$44,727 to \$70,168 or from \$16.84 to \$25.85 per square foot of living area. The subject has an improvement assessment of \$64,217 or \$25.12 per square foot of living area, which is within the range established by the best comparables in the record. Based on this record, the Board finds the appellant did not demonstrate that the subject property was inequitably assessed by clear and convincing evidence.

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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 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.