

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Nardick  
DOCKET NO.: 04-24900.001-R-1, 05-23615.001-R-1, and  
06-25969.001-R-1  
PARCEL NO.: 04-11-403-036

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Robert Nardick, the appellant, by Attorney Glenn Guttman of Rieff Schramm & Kanter in Chicago; and the Cook County Board of Review.

The subject property contains a 64,469 square foot parcel improved with a 30-year old, one-story, masonry dwelling of average condition. The building contains 8,202 square feet of living area with four full and one half-baths, a partial basement, four fireplaces and a three-car garage.

As a procedural matter, the PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB hereby consolidates the above appeals.

The appellant argued that these appeals were based on unequal treatment in the assessment process of the improvement.

The appellant's pleadings for tax years 2004 through 2006 reflect data and descriptions on a total of 13 comparable properties. They are improved with a one-story or one and one-half story, dwelling of frame, masonry, or frame and masonry exterior construction. These comparables range: in baths from three to six; in age from 4 to 46 years; in size from 3,386 to 9,674 square feet of living area; and in improvement assessments from \$7.85 to \$20.04 per square foot of living area. Amenities include from a partial basement, one to four fireplaces, and a two-car to four-car garage. Further, in the 2006 pleadings, the appellant submitted a copy of a neighborhood map depicting the comparables' proximity to the subject. Based on this evidence,

(Continued on Next Page)

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: See Page 3  
IMPR.: See Page 3  
TOTAL: See Page 3

Subject only to the State multiplier as applicable.

PTAB/KPP

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 assessment was disclosed as \$220,098 for tax years 2004 through 2006. In totality, the board of review presented descriptions and assessment information on five comparable properties within the 2004 and 2005 evidence. The board of review failed to proffer any suggested comparables within the 2006 tax appeal filings.

The five properties are improved with a one-story or one and one-half story, dwelling of frame, masonry or frame and masonry exterior construction. Three improvements were identified as accorded an above average condition, while two properties were accorded an average condition without further explanation. The comparables range: in baths from three to six; in age from 17 to 55 years; in size from 2,651 to 4,939 square feet of living area; and in improvement assessments from \$23.39 to \$25.04 per square foot of living area. Amenities included from a full or partial basement, one to three fireplaces, and a two-car to four-car garage. 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 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 PTAB finds the appellant has met this burden.

In totality, the parties submitted 18 equity comparables. The PTAB finds the comparables #1 through #4 and #8 submitted by the appellant in tax year 2004 as well as in subsequent years were most similar to the subject. These five comparables had improvement assessments that ranged from \$7.85 to \$18.73 per square foot of living area, while the subject's improvement assessment stands at \$21.49 per square foot, which is above the range reflected by the comparables. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis; however, slight adjustments were necessary in consideration of exterior construction, age, and/or size. The remaining properties were accorded diminished weight due to a disparity in improvement condition, age, and/or size.

After considering the adjustments and the differences in the comparables, the PTAB finds the subject's per square foot improvement assessment is not supported and that a reduction in

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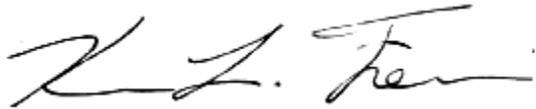
the subject's assessment is warranted based upon the evidence submitted in the three tax years at issue.

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
04-24900.001-R-1	04-11-403-036	\$48,838	\$136,727	\$180,565
05-23615.001-R-1	04-11-403-036	\$48,838	\$136,727	\$180,565
06-25969.001-R-1	04-11-403-036	\$48,838	\$136,727	\$180,565

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.



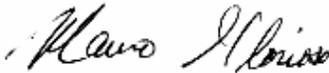
Chairman



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: December 19, 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.