



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

APPELLANT: Michael Levine  
DOCKET NO.: 05-26403.001-R-1  
PARCEL NO.: 20-14-209-011-0000

The parties of record before the Property Tax Appeal Board are Michael Levine, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy 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:** \$ 1,940  
**IMPR.:** \$ 39,211  
**TOTAL:** \$ 41,151

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,025 square foot parcel of land improved with a 100-year old, two-story, frame, single-family dwelling containing two baths, air conditioning, a fireplace, 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 three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame or masonry, single-family dwellings with one and one-half or two and one-half baths, a full basement with one finished, and, for two properties, a fireplace. The properties range: in age from 80 to 120 years; in size from 1,408 to 2,126 square feet of living area; and in improvement assessments from \$12.77 to \$14.60 per square foot of living area. The appellant's grid and brief lists the subject as containing 1,820 square feet 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 \$39,211 or \$21.64 per square foot of living area when using 3,333 square feet of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties are two-story, frame or frame and masonry, single-family dwellings containing between two and one-half and three and one-half baths, one, two or four fireplaces, a full, unfinished basement, and, for one property, air conditioning. These properties range: in age from 108 to 118 years; in size from 2,506 to 3,080 square feet of living area; and in improvement assessments from \$14.75 to \$21.22 per square foot of living area. The subject's property characteristic printout listed the subject's square feet of living area as 3,333. 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.

As to the subject's square feet of living area, the PTAB finds that the appellant failed to submit sufficient evidence that the subject's square feet of living area is different from that listed on public records. Therefore, the PTAB finds that the subject contains 3,333 square feet of living area.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #2, #3 and #4 are the most similar to the subject in design, size, exterior construction and age. These properties are frame, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 108 to 118 years; in size from 2,506 to 3,080 square feet of living area; and in improvement assessments from \$14.75 to \$21.22 per square foot of living area. In comparison, the subject's improvement assessment of \$18.48 per square foot of living area is within the range of 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.