



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

APPELLANT: Randall A. Schwartz
DOCKET NO.: 05-27209.001-R-1 through 05-27209.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Randall A. Schwartz, the appellant(s), by attorney Patrick C. Doody, of The Law Offices of Patrick C. Doody 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-27209.001-R-1	27-09-114-026-0000	\$2,244	\$3,821	\$6,065
05-27209.002-R-1	27-09-114-027-0000	\$2,244	\$15,286	\$17,530
05-27209.003-R-1	27-09-114-028-0000	\$2,124	\$15,286	\$17,410
05-27209.004-R-1	27-09-114-029-0000	\$2,244	\$3,821	\$6,065

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of four parcels of land totaling 13,025 square feet improved with a four-year-old, two-story, single-family dwelling of masonry construction containing 3,796 square feet of living area and located in Orland Township, Cook County. Features of the residence include three full bathrooms, a full-finished basement, central air-conditioning, a fireplace and a three-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-

family dwellings of frame, masonry or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 2,261 to 2,916 square feet of living area and range in age from 16 to 49 years. The comparables contain from one and one-half to three full bathrooms and a two-car attached garage. Two comparables contain central air-conditioning and three comparables have a fireplace. The improvement assessments range from \$3.58 to \$8.87 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The appellant also requested a reduction in the subject's land assessment, however, failed to provide an analysis in support of this claim.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$47,070. The subject's improvement assessment is \$38,214 or \$10.07 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,118 to 3,606 square feet of living area and range in age from nine to 47 years. The comparables contain two or two and one-half bathrooms, a finished or unfinished basement, a fireplace and a multi-car attached garage. Two comparables have central air-conditioning. The improvement assessments range from \$3.58 to \$10.35 per square foot of living area. The appellant's comparable four and the board's comparable three are the same property. Based on the evidence presented, 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'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 not overcome this burden.

Both parties submitted a total of six properties similar to the subject in design, amenities and location but with many variations in size, exterior construction and/or age. These six properties have improvement assessments ranging from \$3.58 to \$10.35 per square foot of living area. The subject's per square

foot improvement assessment of \$10.07 falls within the range established by these properties. The Board finds of the six properties offered for comparison, five vary significantly from the subject in size, four vary in exterior construction and five vary in age. The Board further finds the board of review's comparable two is the only comparable similar to the subject and has an improvement assessment of \$10.20 per square foot of living area. After considering adjustments for size, exterior construction and age, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by the parties does not support a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.