



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

APPELLANT: A & G Property Management  
DOCKET NO.: 06-20602.001-R-1  
PARCEL NO.: 11-18-103-002-0000

The parties of record before the Property Tax Appeal Board are A & G Property Management, the appellant(s), by attorney Steven Kandelman, of Sarnoff & Baccash of Chicago; and the Cook County Board of Review.

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:** \$ 8,424  
**IMPR.:** \$41,426  
**TOTAL:** \$49,850

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 111-year-old, two-story, multi-family dwelling of frame construction containing 3,127 square feet of living area and located in Evanston Township, Cook County. Features of the residence include three full bathrooms and a full-unfinished basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables. Based on the appellant's documents, the five suggested comparables consist of one and one-half story or two-story, multi-family dwellings of frame, masonry, or stucco construction with the same neighborhood code as the subject. One comparable is located on the same street and within one block of the subject. The improvements

range in size from 2,352 to 2,772 square feet of living area and range in age from 80 to 126 years. The comparables contain two or three full bathrooms and a full-finished or unfinished basement. Three comparables contain a one-car or two-car detached garage. The improvement assessments range from \$8.65 to \$13.14 per square foot of living area.

At the hearing, the appellant's attorney argued that the suggested comparables submitted by the appellant are similar to the subject. In addition, counsel called its witness, Arthur Braun, who is an owner of the subject property. Mr. Braun stated that he was familiar with the area and that although the board's comparables are located within 0.3 miles of the subject, they are located in a more desirable area as compared to the subject. Mr. Braun presented Google location maps which disclosed that the board's comparables are located within 0.3 miles of the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$52,076. The subject's improvement assessment is \$43,652 or \$13.96 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, multi-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 2,728 to 3,100 square feet of living area and range in age from 115 to 119 years. The comparables contain two or three full bathrooms. Two comparables contain a full-finished or unfinished basement as well as a two-car detached garage. The improvement assessments range from \$13.66 to \$13.74 per square foot of living area.

At the hearing, the board's representative stated that the board of review's comparables have the same neighborhood code as the subject and are closer in improvement size to the subject than the appellant's suggested comparables. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 overcome this burden.

The Board finds the appellant's comparable five and the board of review's comparables two and three to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, design, amenities, age and/or location and have improvement assessments ranging from \$13.14 to \$13.74 per square foot of living area. The subject's per square foot improvement assessment of \$13.96 falls above the range established by these properties. The Board finds the remaining comparables less similar to the subject in improvement size and/or exterior construction. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

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



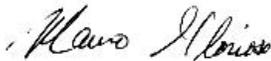
Chairman



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: September 28, 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.