



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

APPELLANT: Steven Edelmuth  
DOCKET NO.: 06-20779.001-R-1 through 06-20779.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Steven Edelmuth, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-20779.001-R-1	10-25-306-037-0000	8,017	19,549	\$27,566
06-20779.002-R-1	10-25-306-038-0000	6,796	19,549	\$26,345

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two land parcels comprising 8,086 square feet of land improved with a 55-year old, two-story, masonry, single-family dwelling. The improvement contains 2,803 square feet of living area as well as a full basement, three full and one half-baths, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a four-block radius of the subject. The properties were improved with a two-story, single-family dwelling of masonry exterior construction. They range: in bathrooms from two full and one half-baths to two full and two half-baths; in age from 56 to 59 years; in size from 2,994 to 3,082 square feet of living area; and in improvement assessments from \$12.79 to \$14.79 per square foot. The subject's improvement assessment is \$21.90 per square foot of living area at the full value of the home improvement exemption. In addition, the appellant's

pleadings included photographs of the subject and the suggested comparables. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney explained the methodology he used in calculating the improvement's full value including the added improvements without application of the exemption. He also stated that the subject's building is prorated at a 50%-50% ratio over the subject's two land parcels.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$63,245. The subject's improvement assessment is \$48,432 or \$17.29 per square foot. In addition, the board of review submitted copies of the subject's property record cards as well as the appellant's evidence submissions at the board's level hearing. A handwritten notation attached to the subject's printouts stated "none available" without further explanation.

At hearing, the board's representative argued that in referring to the taxpayer's pleadings before the board of review, it was indicated that the subject was purchased in 2005 for a price of \$685,000. However, she had no personal knowledge of whether the sale was an arm's length transaction. As to the issue of home improvement exemptions, she stated that if there is a home improvement value this value is added to the revised assessment with the home improvement exemption. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney submitted an argument asserting that the board of review had failed to refute the appellant's equity argument.

After hearing the testimony and/or arguments as well as reviewing 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 data, the Board finds the appellant has met this burden.

The Board further finds that comparables submitted by the appellant are most similar to the subject in location, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$12.79 to \$14.79 per square foot of living area. The subject's improvement assessment at \$21.90 per square foot using the full value of the home

improvement exemption and/or \$17.29 per square foot with application of the home improvement exemption are both above the range established by these comparables.

Further, the Board finds that the board of review failed to address the appellant's equity argument, while only submitting a hand-written notation of "none available". In addition, the board failed to submit any evidence or testimony that the subject's sale was an arm's length transaction.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject 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.

*Ronald 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: August 19, 2011

*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.