

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Frank
DOCKET NO.: 06-21627.001-R-1
PARCEL NO.: 14-19-315-010-0000

The parties of record before the Property Tax Appeal Board are Michael Frank, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two dwellings situated on one parcel. Building #1 is a 119-year old, two-story style multi-family dwelling of frame construction containing 2,732 square feet of living area with a full, finished basement with an apartment. Building #2 is a 108-year old, one and one-half story style single-family dwelling of frame construction containing 900 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on four comparable properties described as two or three-story frame dwellings that range in age from 108 to 118 years old. The comparable dwellings range in size from 2,963 to 3,305 square feet of living area. These properties have improvement assessments ranging from \$12.77 to \$14.64 per square foot of living area. The appellant claims that the subject's improvement assessment is \$58,335 or \$21.35 per square foot of living area, but that figure is based on the combined improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment. The appellant presented no evidence to demonstrate that building #2 was inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for building #1. The comparables consist of two-story frame or masonry dwellings that range in age from 80 to 108 years old. The dwellings range in

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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:	\$	12,241
IMPR.:	\$	58,335
TOTAL:	\$	70,576

Subject only to the State multiplier as applicable.

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size from 2,750 to 3,370 square feet of living area. These properties have improvement assessments ranging from \$16.47 to \$18.89 per square foot of living area. No evidence was submitted on building #2. According to the board of review, building #1 has an improvement assessment of \$44,994 or \$16.47 per square foot of living area, and building #2 has an improvement assessment of \$13,341. 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 that 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.

To support its claim that the property had two improvements, the board of review provided the property characteristic sheets for each building. A review of the property characteristic sheets confirms that the parcel has two buildings. Building #1 is a 119-year old dwelling with 2,732 square feet of living area, and building #2 is a 108-year old dwelling with 900 square feet of living area. The Board finds that the comparable numbered one by the appellant and the comparable numbered two by the board of review were the most similar to the subject in size and were also similar in age, design, and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$12.77 and \$16.85 per square foot of living area. Building #1's improvement assessment of \$16.47 per square foot of living area falls between these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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.

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: May 27, 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.