



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

APPELLANT: Chad Streieter
DOCKET NO.: 06-22254.001-R-1
PARCEL NO.: 14-30-209-011-0000

The parties of record before the Property Tax Appeal Board are Chad Streieter, 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 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: \$ 12,474
IMPR.: \$ 60,885
TOTAL: \$ 73,359

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame construction containing 1,214 square feet of living area. The dwelling is 103 years old, and it has a full, unfinished basement and a two-car garage.

The subject has a classification code of 2-11 under the Cook County Real Property Assessment Classified Ordinance, Apartment or mixed use commercial/residential building, two to six units, 20,000 square feet or less, over 62 years of age. According to the appellant, the subject property is a two-story single-family dwelling and should be reclassified as 2-05, Two or more story residence, over 62 years of age, up to 2,200 square feet.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant maintains that the subject property is a two-story single-family dwelling and should be reclassified as a class 2-05 property under the Cook County Real Property Assessment Classified Ordinance. The appellant submitted no evidence or documentation to support this assertion. The appellant submitted information on three comparable properties described as class 2-05 frame or frame and masonry two-story single-family dwellings that range in age from 105 to

108 years old. The appellant's comparables are located within one-quarter mile of the subject property. The comparable dwellings range in size from 1,159 to 1,372 square feet of living area. Two dwellings have full, unfinished basements, and one has a full, finished basement. Each comparable has a garage. The comparables have improvement assessments ranging from \$30.24 to \$36.09 per square foot of living area. The subject's improvement assessment is \$50.15 per square foot 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 total assessment of \$73,359 was revealed. According to the board of review, the subject property is a one and one-half story, multi-family dwelling with two apartment units. In support of this, the board of review produced the subject's property characteristic sheet. The board did not submit any equity evidence in support of its assessed valuation of the subject property. Instead, the board of review submitted the subject's July 2005 sale price of \$780,000 but did not address the appellant's equity evidence.

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.

The appellant claimed that the subject is a two-story single-family dwelling but submitted no evidence or documentation to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the subject is a one and one-half story multi-family dwelling. Consequently, the Board finds that the board of review produced the best evidence with respect to establishing the subject's style and building use.

The Property Tax Appeal Board finds that none of the comparables submitted by the appellant were truly similar to the subject property in building use. Although the appellant's comparables were very similar to the subject in age, size, exterior construction, and location, all three were classified as single-family homes. Consequently, the Board finds that the appellant failed to show that the subject property was being disproportionately assessed in relation to these properties. The board of review submitted information disclosing the subject sold in July 2005 for a price of \$780,000. The subject's total

assessment of \$73,359 reflects a market value of approximately \$724,900 using the 2006 three-year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. The market value reflected by the assessment is less than the subject's sale price. The Board finds that, based on this limited evidence, the subject property's assessment is justified, 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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 21, 2010

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.