



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

APPELLANT: Bruce Cohen  
DOCKET NO.: 06-22266.001-R-1  
PARCEL NO.: 14-29-201-010-0000

The parties of record before the Property Tax Appeal Board are Bruce Cohen, 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:

**LAND:** \$ 19,370  
**IMPR.:** \$ 105,994  
**TOTAL:** \$ 125,364

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 4,464 square feet of land with two improvements thereon. The front structure is a 118-year old, two-story, masonry, multi-family dwelling with three apartments therein. This improvement contains 2,135 square feet of living area as well as two full baths and a full basement. The second or rear structure is a 98-year old, two-story, masonry building with 1,716 square feet of living area as well as two baths and a full basement.

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 six suggested comparables reflected on two grid analyses, one for each improvement on the subject's property. Grid #1 for the front structure reflects three properties located from a one-half block to a four-block radius of the subject. The properties were improved with a multi-family dwelling of frame exterior construction. Photographs of the properties depict either a two-story or three-

story structure. They range: in bathrooms from two to three baths; in age from 118 to 128 years; in size from 2,112 to 2,400 square feet of living area; and in improvement assessments from \$20.23 to \$22.33 per square foot. Varying amenities include a full basement and/or a two-car garage. The subject's improvement assessment for this front structure is \$25.53 per square foot of living area.

Grid #2 for the rear structure reflects the prior three properties located within a four-block radius of the subject. The properties were improved with a multi-family dwelling of frame exterior construction. Photographs of the properties depict either a two-story or three-story structure. They range: in bathrooms from two to three baths; in age from 118 to 128 years; in size from 2,112 to 2,400 square feet of living area; and in improvement assessments from \$20.23 to \$22.33 per square foot. Varying amenities include a full basement and/or a two-car garage. The subject's improvement assessment for this rear structure is \$31.77 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that as with the subject containing two improvements thereon, the appellant used suggested comparables with two structures thereon. In addition, he noted that appellant's comparable #3 is located directly across the street from the subject property.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$128,398. The board of review submitted property characteristic printouts for the subject and four suggested comparables reflected on two grid analyses. Grid #1 relating to the front structure reflects data on the subject and four suggested comparables. The properties are improved with a two-story, masonry, multi-family dwelling with two bathrooms. They range: in age from 98 to 124 years; in size from 1,860 to 2,284 square feet; and in improvement assessments from \$25.36 to \$30.64 per square foot. Amenities include a full or partial basement, while two properties also include a two-car garage.

Grid #2 reflects data on the rear subject improvement without any data on proffered comparables. As a result of its analyses, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submissions. He testified that he has no personal knowledge of whether the board's suggested comparables contain multiple structures thereon. In addition, he stated that as a matter of procedure, the board of review does not locate suggested comparables with two structures thereon to compare with any subject property configured with two structures.

After considering 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 as to one of the two improvements.

As to the subject's front improvement, the Board finds that comparables #2 and #3 submitted by the appellant as well as comparables #1 through #3 submitted by the board of review are most similar to the subject in age, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$21.59 to \$27.81 per square foot of living area. The subject's front structure contains an improvement assessment at \$25.53 per square foot, which is within the range established by these comparables.

As to the subject's rear improvement, the Board further finds that the appellant's comparables are most similar to the subject and were accorded most weight in analysis. The comparables ranged in improvement assessment from \$20.23 to \$22.33 per square foot of living area. The subject's rear structure contains an improvement assessment at \$31.77 per square foot of living area, which is above the range established by these comparables. Moreover, the Board finds that the board of review's four comparables submitted for consideration regarding the subject's front structure contain a range of improvement assessments from \$25.36 to \$30.64 per square foot of living area, which also supports a reduction in the subject's rear structure's improvement assessment.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that one of the subject's two dwellings 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 M. Louie*

Member

*Shawn P. Lerski*

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: January 21, 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.