



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

APPELLANT: Michael Yerke
DOCKET NO.: 06-22302.001-R-1
PARCEL NO.: 14-29-304-022-0000

The parties of record before the Property Tax Appeal Board are Michael Yerke, 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: \$ 17,675
IMPR.: \$ 145,707
TOTAL: \$ 163,382

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,856 square feet of land improved with a four-year old, two-story, masonry, single-family dwelling. The improvement contains 3,086 square feet of living area as well as three full and one half-baths, a full basement, two fireplaces, and a two and one-half 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. The properties were improved with a two-story, single-family dwelling of masonry exterior construction and two full and one-half baths. They range: in age from four to ten years; in size from 2,476 to 3,150 square feet of living area; and in improvement assessments from \$41.71 to \$43.84 per square foot. Amenities include a full basement and a two-car garage, while two properties also contain either one or two fireplaces therein. The subject's improvement assessment is \$47.22 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 stated that there is no dispute as to the subject's improvement size. In addition, he asserted that the suggested comparables are located either next door to the subject or within a two-block proximity to the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$163,382. The board of review submitted property characteristic printouts for the subject and three suggested comparables located from one-quarter mile's distance from the subject to located within the subject's subarea. The properties are improved with a two-story or three-story, masonry, single-family dwelling. They range: in bathrooms from four to five; in age from two to four years; in size from 2,844 to 3,268 square feet; and in improvement assessments from \$50.10 to \$61.19 per square foot. Amenities include a full basement and one or three fireplaces, while two properties also contain a multi-car garage.

In addition, the grid and printouts accord the subject's improvement a condition of average, while properties #1 and #3 were accorded the same condition by the assessor. However, property #2 was accorded a deluxe condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submission. He testified that he has no personal knowledge of the proximity of properties to the subject property nor was he familiar with the size of the assessor's designated neighborhood code for the subject property. In addition, he stated that he has no personal knowledge of the assessor's office criteria for condition characterization.

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 not met this burden.

The Board further finds that comparable #1 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in condition, exterior construction, age, size and/or amenities. In analysis, the Board

accorded most weight to these comparables. These comparables ranged in improvement assessments from \$41.71 to \$61.19 per square foot of living area. The subject's improvement assessment at \$47.22 per square foot is within the range established by these comparables. The Board accorded diminished weight to the remaining comparables due to a disparity in condition, improvement age and/or size.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and that a reduction 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

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: 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.