



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

APPELLANT: Ilan Huberman
DOCKET NO.: 06-22307.001-R-1
PARCEL NO.: 14-21-311-054-0000

The parties of record before the Property Tax Appeal Board are Ilan Huberman, 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: \$ 21,440
IMPR.: \$ 54,486
TOTAL: \$ 75,926**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 4,234 square feet of land improved with a 118-year old, three-story, masonry, multi-family dwelling with two apartments. The improvement contains 2,018 square feet of living area as well as three full bathrooms 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 as well as photographs for six suggested comparables. The properties were improved with a two-story, multi-family dwelling of frame or masonry exterior construction with two full bathrooms therein. They range: in age from 113 to 124 years; in size from 1,980 to 2,900 square feet of living area; and in improvement assessments from \$22.58 to \$27.63 per square foot. Five of the six properties include basement area, while two properties also include garage area. The subject's improvement assessment is \$52.33 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 the appellant's suggested comparables were located within a two-block radius of the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$127,049. The board of review submitted property characteristic printouts for the subject. The board of review did not submit any suggested equity comparables. Besides providing the subject's descriptive data, the board's grid referred to the subject's sale on July 1, 2005 for a price of \$1,290,000. 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.

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.

The Board finds that comparables #1, #4, and #6 submitted by the appellant are most similar to the subject in exterior construction, age, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$22.58 to \$27.63 per square foot of building area. The subject's improvement assessment at \$52.33 per square foot is above the range established by these comparables. The Board accorded diminished weight to the remaining comparables due to a disparity in improvement age and/or size.

Further, the Board finds that the board of review failed to proffer any evidence either in support of the subject's current assessment or to demonstrate that the subject's prior sale was an arm's length transaction.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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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.