



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

APPELLANT: Mark Almburg  
DOCKET NO.: 06-22335.001-R-1  
PARCEL NO.: 14-29-318-012-0000

The parties of record before the Property Tax Appeal Board are Mark Almburg, 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:** \$ 16,073  
**IMPR.:** \$ 62,752  
**TOTAL:** \$ 78,825

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,224 square feet of land improved with a seven-year old, two-story, frame, multi-family dwelling with two apartments therein. The improvement contains 2,650 square feet of living area as well as two full baths, a full basement, 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 four suggested comparables. The properties were improved with a three-story, four-year old, multi-family dwelling of masonry exterior construction. They range: in bathrooms from four to eight baths; in size from 3,867 to 5,187 square feet of living area; and in improvement assessments from \$17.05 to \$19.20 per square foot. Amenities include a full basement, while one property also includes three fireplaces. The subject's improvement assessment is \$23.68 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 suggested comparables are located from a three-block to five block distance from the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$78,825. The board of review submitted property characteristic printouts for the subject and three suggested comparables. Property #1 is located on the subject's block, while the remaining properties are located in the subject's subarea. The properties are improved with a two-story, frame, multi-family dwelling with either two or three apartments. They range: in bathrooms from three to four; in age from 17 to 104 years; in size from 2,619 to 3,155 square feet; and in improvement assessments from \$25.22 to \$45.54 per square foot. Amenities include a full basement and a two-car garage, while two properties also include two fireplaces therein.

Moreover, the evidence reflects that the subject and properties #2 and #3 were accorded an average condition by the assessor's office, while property #1 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 asserted that the board of review had granted an assessment reduction for this subject property. He also 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. Moreover, he stated that he has no personal knowledge of the criteria used by the assessor's office to accord a condition characterization.

The appellant's attorney submitted written rebuttal referring to the board of review's properties and highlighting data reflecting a lack of comparability to the subject.

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 comparables submitted by the board of review are most similar to the subject in number of apartments, improvement size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$25.22 to \$45.54 per square foot of living area. The subject's improvement assessment at \$23.68 per square foot is below the range established by these comparables. The Board accorded diminished weight to the appellant's comparables due to a disparity in exterior construction and distinctly larger improvement 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 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.