



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

APPELLANT: Marjorie Leventhal
DOCKET NO.: 06-22509.001-R-1
PARCEL NO.: 11-19-327-001-0000

The parties of record before the Property Tax Appeal Board are Marjorie Leventhal, the appellant, by attorney David R. Bass, of Thompson Coburn LLP 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: \$15,150
IMPR.: \$30,636
TOTAL: \$45,786

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 53-year old, one-story style single-family dwelling of masonry construction containing 1,916 square feet of living area with a partial, unfinished basement, central air-conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity argument, the appellant submitted a grid analysis detailing four suggested comparable properties located in the same neighborhood as the subject, as assigned by the local assessor. The comparables are one-story or one and one-half-story masonry, stucco or frame and masonry dwellings that are between 65 and 94 years old. The comparables contain from 1,868 to 2,121 square feet of living area and have improvement assessments ranging from \$8.33 to \$15.16 per square foot. The subject property has an improvement assessment of \$15.99 per square foot. 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 final assessment of \$45,786 was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing one suggested comparable property located in the same neighborhood code as the subject. This comparable is a one-story frame dwelling that is 91 years old and contains 1,837 square feet of living area. Features include a full unfinished basement, a one-car garage and central air-conditioning. This comparable has an improvement assessment of \$17.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of five equity comparables that were generally similar to the subject in location, design, exterior construction and most features. However, the Board finds that three of the appellant's comparables and all of the board of review's comparables were much older than the subject, thereby discounting any similarities therein. The Board finds that all of the comparables had improvement assessments ranging from \$8.33 to \$17.00 per square foot. The subject's improvement assessment of \$15.99 per square foot is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

J. R.

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: February 24, 2012

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.