



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

APPELLANT: Lloyd Perlow  
DOCKET NO.: 06-22515.001-R-1  
PARCEL NO.: 14-19-227-040-0000

The parties of record before the Property Tax Appeal Board are Lloyd Perlow, 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:     \$ 6,870  
IMPR.:    \$ 47,920  
TOTAL:    \$ 54,790**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 2,047 square feet of living area. The dwelling is a four-year old townhouse. Features include a slab foundation, central air conditioning, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as three-story masonry townhouses that are nine or ten years old. Based on their parcel index numbers, the appellant's comparables are located near the subject. The comparable dwellings range in size from 2,178 to 2,268 square feet of living area. Each has a slab foundation and central air conditioning, and one comparable has a one-car garage. The comparables have improvement assessments ranging from \$17.97 to \$20.19 per square foot of living area. The subject's improvement assessment is \$23.41 per square foot of living area. 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 was disclosed. The board of review presented descriptions and assessment

information on four comparable properties consisting of two-story masonry townhouses. Each is four years old, and each is located on the same block as the subject property. The dwellings range in size from 2,047 to 2,340 square feet of living area. Each has a full, unfinished basement, central air conditioning, and a two-car garage. These properties have improvement assessments ranging from \$24.60 to \$28.66 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold for \$70,919 in April 2004. 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 Board further finds a reduction in the subject's assessment is not warranted.

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 assessment data, the Board finds the appellant has not met this burden.

All of the eight comparables submitted by both parties were masonry townhouses like the subject. While the appellant's comparables were three-story in style, the subject and the comparables submitted by the board of review were all two-story in style. Although the appellant's comparables were located near the subject, the comparables submitted by the board of review were located on the same block as the subject. Consequently, the Board finds the comparables submitted by the board of review were most similar to the subject in style, location, age, and features. In addition, one of the comparables submitted by the board of review was identical to the subject in size, and the other three were generally similar to the subject in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24.60 to \$28.66 per square foot of living area. The subject's improvement assessment of \$23.41 per square foot of living area falls below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

Member

*Shawn R. 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: May 21, 2010

*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.