



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

APPELLANT: Lawrence Rosenbloom
DOCKET NO.: 06-22519.001-R-1
PARCEL NO.: 14-29-308-018-0000

The parties of record before the Property Tax Appeal Board are Lawrence Rosenbloom, 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: \$ 17,328
IMPR.: \$ 96,449
TOTAL: \$ 113,777

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story mixed-use and multi-family building of masonry construction containing 11,680 square feet of living area. The building is 110 years old. Features include five apartment units, one commercial unit, and a partial, unfinished basement. The subject has a classification code of 2-12 under the Cook County Real Property Assessment Classified Ordinance, Mixed commercial/residential building, 6 units or less, square feet less than 20,000.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two or three-story masonry. Based on photographic evidence supplied by the appellant, the comparables are apparently mixed-use and multi-family buildings. The comparable buildings range in age from 79 to 97 years old, and they range in size from 8,052 to 18,750 square feet of living area. Each comparable has an unfinished basement, either full or partial, and two comparables have a garage. The comparables have improvement assessments ranging from \$5.93 to \$7.82 per square foot of living area. The subject's improvement assessment is \$8.26 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 three-story masonry mixed-use and multi-family buildings that have the same neighborhood code as the subject. The buildings range in age from 104 to 125 years old, and they range in size from 5,226 to 6,912 square feet of living area. Each comparable has three or five apartment units, one commercial unit, and an unfinished basement, either full or partial. One comparable has central air conditioning, and another one has a garage. These properties have improvement assessments ranging from \$10.69 to \$12.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that the comparables submitted by the board of review were much smaller than the subject and that they also differed in features.

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 seven equity comparables submitted by both parties were two or three-story masonry mixed-use/multi-family buildings with unfinished basements. However, the appellant's comparables numbered three and four were over 60% larger in size than the subject, and they were also 31 years newer. As a result, these comparables received reduced weight in the Board's analysis. The appellant's comparables numbered one and two were 27% and 31% smaller than the subject and the comparables submitted by the board of review were from 41% to 55% smaller than the subject. The Board finds that none of the comparables submitted by both parties were very similar to the subject in size. Nevertheless, the Board notes that these comparables had improvement assessments that ranged from \$5.93 to \$12.57 per square foot of living area. The subject's improvement assessment of \$8.26 per square foot of living area falls within the range established by these 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

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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

Shawn R. Lerski

Member

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.