



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

APPELLANT: George Schwertfeger
DOCKET NO.: 06-22631.001-R-1
PARCEL NO.: 14-07-104-018-0000

The parties of record before the Property Tax Appeal Board are George Schwertfeger, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$ 25,407
IMPR.: \$ 64,704
TOTAL: \$ 90,111

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three improvements situated on one parcel. Building #1 is a two-story multi-family dwelling of frame and masonry construction containing 2,992 square feet of living area. The dwelling is 108 years old, and it has two apartment units and a full, unfinished basement. Building #2 is a two-story single-family dwelling of frame construction containing 1,372 square feet of living area. The dwelling is 108 years old, and it has a full, unfinished basement. Building #3 is a two-story multi-family dwelling of frame and masonry construction containing 1,521 square feet of living area. The dwelling is 108 years old, and it has two apartment units, a slab foundation, 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 on building #1. Equity data was not submitted on buildings #2 and #3. The appellant submitted information on four comparable properties described as two or three-story frame or masonry multi-family dwellings with the same neighborhood and classification codes as building #1. The comparable dwellings are either 106 or 108 years old, and they range in size from 2,912 to 2,943 square feet of living area.

One comparable has a slab foundation, and three have a full basement, one of which is finished. The comparables have improvement assessments ranging from \$14.25 to \$15.04 per square foot of living area. According to the appellant, the subject's improvement assessment is \$90,111 or \$21.63 per square foot of living area, but that figure was obtained by dividing the combined improvement assessment for all three buildings by building #1's 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 of \$90,111 was disclosed. The board of review presented descriptions and assessment information on twelve comparable properties for the subject property's three buildings. The five comparables for building #1 are one and one-half two-story frame, masonry, or frame and masonry multi-family dwellings that range in age from 50 to 108 and range in size from 2,708 to 3,150 square feet of living area. Four have full, unfinished basements, and one has a full, finished basement with an apartment. These properties have improvement assessments ranging from \$11.34 to \$17.35 per square foot of living area. The four comparables for building #2 are two-story frame or masonry single-family dwellings that range in age from 69 to 118 and range in size from 1,396 to 1,680 square feet of living area. Each has a full basement, one of which is finished. These properties have improvement assessments ranging from \$20.71 to \$23.62 per square foot of living area. The three comparables for building #3 are one and one-half or two-story frame multi-family dwellings that range in age from 103 to 108 and range in size from 1,584 to 1,672 square feet of living area. Each has a full, finished basement, one of which has an apartment. These properties have improvement assessments ranging from \$19.25 to \$21.40 per square foot of living area. According to the board of review, building #1 has an improvement assessment of \$48,169 or \$16.10 per square foot of living area; building #2 has an improvement assessment of \$10,563 or \$7.70 per square foot of living area; and building #3 has an improvement assessment of \$5,972 or \$3.93 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 stated that the board of review had not presented a grid analysis for its comparable properties.

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/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/has not met this burden.

To support its claim that the subject property had three improvements, the board of review provided the property characteristic sheets for each building. A review of the property characteristic sheets confirms that the parcel has three buildings. Building #1 is a 108-year old, two-story multi-family dwelling of frame and masonry construction, building #2 is a 108-year old, two-story single-family dwelling of frame construction, and building #3 is a 108-year old, two-story multi-family dwelling of frame and masonry construction. According to the assessment information for the subject property provided by the board of review, building #1 has 2,992 square feet of living area and an improvement assessment of \$48,169 or \$16.10 per square foot of living area. Building #2 has 1,372 square feet of living area and an improvement assessment of \$10,563 or \$7.70 per square foot of living area. Building #3 has 1,521 square feet of living area and an improvement assessment of \$5,972 or \$3.93 per square foot of living area.

Both parties presented equity data on a total of nine equity comparables for building #1. The appellant's comparables were very similar to building #1 in age and size, and they were generally similar in style, foundation, and exterior construction. The comparable numbered three by the board of review was 58 years newer than building #1 and received reduced weight in the Board's analysis. The comparable numbered one by the board of review was very similar to the subject in style, exterior construction, and foundation and was generally similar in age and size. The comparables numbered two, four, and five by the board of review were generally similar to building #1 in size, style, exterior construction, foundation, and age. Due to their similarities to building #1, these eight comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$11.34 to \$17.35 per square foot of living area. Building #1's improvement assessment of \$16.10 per square foot of living area falls within 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 building #1'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.