



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

APPELLANT: Babette Loevy
DOCKET NO.: 06-23088.001-R-1
PARCEL NO.: 14-29-108-038-0000

The parties of record before the Property Tax Appeal Board are Babette Loevy, the appellant, by attorney Abby L. Strauss 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: \$ 14,059
IMPR.: \$ 62,076
TOTAL: \$ 76,135

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a three-story multi-family dwelling of frame and masonry construction containing 2,580 square feet of living area. The building is 108 years old, and it has three apartment units, a full, finished basement with an apartment, and a three-car garage. Building #2 is a one-story single-family dwelling of frame construction containing 735 square feet of living area. The building is 118 years old, and it has a partial, unfinished basement. The improvement assessment for building #1 is the subject of this appeal.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties for building #1. Equity data was not submitted for building #2. The comparables are described as two-story frame multi-family dwellings that range in age from 113 to 123 years old. Two of the appellant's comparables are located on the same block or tax block as the subject, and the remaining one is located nearby. The comparable dwellings range in size from 2,780 to 3,250 square feet of living area. Two buildings have full, finished basements with apartments, and one has a partial, unfinished basement. Each comparable has three apartment units,

and a garage. Two buildings have central air conditioning, and one has two fireplaces. The comparables have improvement assessments ranging from \$18.84 to \$19.47 per square foot of living area. According to the appellant, building #1's improvement assessment is \$24.06 per square foot of living area, but that is based on dividing the combined improvement assessment for both buildings by the living area for building #1. 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 three comparable properties for each building. The three comparables for building #1 are two-story frame or frame and masonry multi-family dwellings that range in age from 108 to 118 years old. The comparables all have the same neighborhood code as the subject. The dwellings range in size from 1,530 to 1,848 square feet of living area, and each has two apartment units. Each has a crawl-space foundation. These properties have improvement assessments ranging from \$25.31 to \$27.00 per square foot of living area. Building #1 has an improvement assessment of \$48,685 or \$18.87 per square foot of living area.

The three comparables for building #2 are one-story frame single-family dwellings that are either 113 or 118 years old. The comparables all have the same neighborhood code as the subject. The dwellings range in size from 620 to 980 square feet of living area. Each comparable has a full, unfinished basement; one dwelling has central air conditioning; and two buildings have a garage. These properties have improvement assessments ranging from \$47.61 to \$93.85 per square foot of living area. Building #2 has an improvement assessment of \$13,391 or \$18.22 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 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.

Both parties presented assessment data on six equity comparables for building #1, and the board of review presented three equity comparables for building #2. The Board finds the appellant's comparables numbered one and two were the most similar to

building #1 in size, and they were also very similar in style, exterior construction, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$18.84 and \$18.91 per square foot of living area. Building #1's improvement assessment of \$18.87 per square foot of living area is supported by these assessments. 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

Shawn R. Lerski

Member

Member

Mario M. Louie

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.