



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

APPELLANT: Matthew Rogatz
DOCKET NO.: 06-23598.001-R-1
PARCEL NO.: 14-07-216-009-0000

The parties of record before the Property Tax Appeal Board are Matthew Rogatz, the appellant(s), by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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: \$ 9,380
IMPR.: \$ 52,390
TOTAL: \$ 61,770

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel improved with two dwellings. One dwelling consists of a two-story, 92-year-old, multi-family building of masonry construction containing 2,100 square feet of living area with two full bathrooms and a full-unfinished basement. The other dwelling consists of a one and one-half story, 106-year-old, single-family building of frame construction containing 1,071 square feet of living area with one bathroom and a full-unfinished basement. The subject is located in Lake View Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted a one page listing of eleven multi-family dwellings located within the subject's neighborhood. Seven of the properties are located on the same street and block as the subject. The listing included the property index number, address, neighborhood code,

classification code, exterior construction, improvement size and total assessed value for each property. In addition, the appellant submitted 20 pages of Property Search Results from the Cook County Assessor's Office. The Property Search Results highlighted numerous multi-family dwellings suggested as comparable to the subject. The address, property index number, classification code, neighborhood code, city and total assessed value for each property was provided. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$61,770 was disclosed. The subject's multi-family dwelling has an improvement assessment of \$39,522 or \$18.82 per square foot of living area and the single-family dwelling has an improvement assessment of \$12,868 or \$12.01 per square foot.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on seven suggested comparable properties. Four comparables are improved with one and one-half story or two-story, multi-family dwellings of masonry or frame construction with the same neighborhood code as the subject. The improvements range in size from 1,863 to 2,400 square feet of living area and range in age from 50 to 103 years old. The comparables contain two or two and one-half bathrooms, a finished or unfinished basement and a two-car garage. The improvement assessments range from \$18.90 to \$21.88 per square foot of living area. The three remaining comparables offered by the board of review are improved with one and one-half story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,230 to 1,287 square feet of living area and in age from 103 to 108 years old. The comparables contain one or one and one-half bathroom and a full-finished or unfinished basement. The improvement assessments range from \$25.87 to \$27.96 per square foot of living area. Based on the evidence presented, 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 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 overcome this burden.

The Board finds the appellant's suggested comparables do not provide any support for a reduction in the subject's assessment.

The appellant provided a one page listing of eleven multi-family dwellings suggested as comparable to the subject. However, the Board finds the appellant failed to provide adequate descriptive data such as age, design and amenities and that many of these properties differ from the subject in improvement size and/or exterior construction. The Board also finds the only information provided with regard to the appellant's remaining comparables was the address, property index number, classification code, neighborhood code, city and total assessed value for each property. The appellant failed to provide adequate descriptive data for these properties. Without adequate descriptions of the suggested comparable properties, the Board finds it is impossible to evaluate their comparability to the subject. As a final point, the Board finds the board of review's comparables support the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and no reduction is 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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William R. Loras

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: September 24, 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.