



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

APPELLANT: Irv Gilner
DOCKET NO.: 06-23800.001-R-1
PARCEL NO.: 14-18-312-041-0000

The parties of record before the Property Tax Appeal Board are Irv Gilner, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 7,715
IMPR: \$ 38,478
TOTAL: \$ 46,193**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,115 square foot parcel improved with a 111-year-old, two-story, mixed-use building of frame construction containing 3,066 square feet of building area and located in Lake View Township, Cook County. Features of the building include two full bathrooms and a partial-unfinished basement.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of multi-story, mixed-use buildings of masonry or frame and masonry construction located on the same street and within one block of the subject. The improvements range in size from 3,305 to 3,750 square feet of building area and range in age from 79 to 112 years old. The

comparables contain from two to four full bathrooms and a partial-unfinished basement. One comparable has central air-conditioning and two comparables have a two-car detached garage. The improvement assessments range from \$12.02 to \$13.14 per square foot of building area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$75,150. The subject's improvement assessment is \$67,435 or \$21.99 per square foot of living area. In addition, the board of review provided a copy of the subject's property characteristic printout as well as copies of documentation from the board of review level complaint file. The board's evidence disclosed that the subject sold in February 2004 for a price of \$751,110. 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 overcome this burden.

The Board finds the appellant's comparables to be similar to the subject in many respects. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$12.02 to \$13.14 per square foot of building area. The subject's per square foot improvement assessment of \$21.99 falls well above the range established by these properties. The Board also finds the appellant's comparables superior to the subject in exterior construction. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record. The Board further finds the board of review failed to provide any evidence to address the appellant's inequity argument.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

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: October 22, 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.