



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

APPELLANT: Leslie Oppenheimer
DOCKET NO.: 06-24884.001-R-1
PARCEL NO.: 14-29-408-022-0000

The parties of record before the Property Tax Appeal Board are Leslie Oppenheimer, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$ 17,609
IMPR.: \$ 67,387
TOTAL: \$ 84,996

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,816 square feet of living area. The dwelling is 118 years old. Features include a full, finished basement, central air conditioning, two fireplaces and a two and one-half car garage. The dwelling is situated on a 3,105 square foot lot.

The appellant's appeal is based on unequal treatment in the assessment process. Based on comparable data, the appellant requested a reduction in the subject's land assessment to \$17,609 and an increase in the improvement assessment of \$67,387. With respect to the land assessment, the appellant submitted information on seven comparable properties located on the same street as the subject. Each of the comparables contains 3,125 square feet of land area and have a land assessment of \$17,609 or \$5.63 per square foot. The subject has a land assessment of \$30,199 or \$9.73 per square foot. Based on this data, the appellant requested a land assessment of \$17,609, the same as the comparable data.

With respect to the subject improvement, the appellant submitted information on four comparable properties described as two-story frame or masonry dwellings that are between 118 and 126 years

old. The comparable dwellings range in size from 2,856 to 2,914 square feet of living area. Two have full or partial, unfinished basements and the others have either a crawl-space or concrete slab foundation. Three have central air conditioning and two have a garage. The comparables have improvement assessments ranging from \$22.46 to \$26.14 per square foot of living area. The subject's improvement assessment is \$22.65 per square foot of living area. Based on this evidence, the appellant requested an increase in the subject's improvement assessment to \$67,387 or \$23.93 per square foot.

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 two-story frame dwellings that range in age from 113 to 124 years old. The dwellings range in size from 2,932 to 3,236 square feet of living area. The comparables have full basements, three of which are finished, three have central air conditioning, three have one or two fireplaces and each has a two-car garage. These properties have improvement assessments ranging from \$23.94 to \$26.47 per square foot of living area. These same comparables had land sizes ranging from 2,880 to 3,224 square feet of land area and land assessments ranging from \$16,073 to \$17,823 or from \$4.99 to \$6.19 per square foot of land 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 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 met this burden.

The Board finds the land comparables contained in the record support a reduction in the subject's land assessment. The comparables had land assessments ranging from \$4.99 to \$6.19 per square foot of land area. The subject had a land assessment of \$9.73 per square foot of land area. The comparables were located in close proximity of the subject property. The Board has also reviewed the improved comparables submitted by the parties. The appellant's comparables three and four differed in foundation from the subject and received reduced weight in the Board's analysis. The remaining comparables were similar to the subject in most respects, including foundation. They had improvement assessments ranging from \$22.46 to \$26.47 per square foot of living area. The subject's improvement assessment of \$22.65 per

square foot of living area is within this range. However, the appellant requested an improvement assessment of \$23.93 per square foot. The Board finds this assessment is supported by the comparable data contained in the record.

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.