



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

APPELLANT: George E. Sang  
DOCKET NO.: 06-25076.001-R-1  
PARCEL NO.: 04-12-200-030-0000

The parties of record before the Property Tax Appeal Board are George E. Sang, the appellant(s), by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg LLC 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:** \$21,176  
**IMPR.:** \$53,417  
**TOTAL:** \$74,593

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,312 square foot parcel of land improved with a 45-year old, frame and masonry, single-family dwelling containing 3,459 square feet of living area, three baths, air conditioning, a fireplace, and a partial, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

The appellant, via counsel, submitted multi-filings of various documents and comparables.

In totality, the appellant's evidence first asserts that the subject property is misclassified as a two-story rather than a multi-level residence. In support of this, the appellant has submitted: a copy of an affidavit from the appellant stating the property is a multi-level residence; a copy of an affidavit from a paralegal stating she researched the classifications and believes the subject to be a multi-level residence as defined by the ordinance; a copy of an affidavit from a realtor stating she cannot market the subject as a two-story residence because it is

a multi-level residence; copies of blue prints showing the subject's layout and elevation; copies of black and white photographs of the interior and exterior of the subject; copies of assessor website printouts showing the subject was classified as a multi-level residence in 2004 and as a two-story in 2005; photographs and assessment data on other properties that are classified as multi-level.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of 12 properties suggested as comparable and located within the subject's neighborhood with seven on the same Sidwell block as the subject. The properties are described as multi-level, frame and masonry, single-family dwellings with two, two and one-half or three baths, a partial, finished basement, air conditioning for 10 properties, and, for eight properties, one or two fireplaces. The properties range: in age from 44 to 52; in size from 1,710 to 3,150 square feet of living area; and in improvement assessments from \$11.86 to \$19.19 per square foot of 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 improvement assessment of \$53,417 or \$15.44 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame and masonry, single-family dwellings with three, three and one-half or four and one-half baths, air conditioning, a fireplace, and, for two properties, a full basement with one finished. The properties range: in age from 41 to 53 years; in size from 3,336 to 3,488 square feet of living area; and in improvement assessments from \$15.51 to \$16.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables were not similar to the subject. In addition, the appellant submitted a copy of the board of review decision for the 2007 assessment year which reduced the subject's total assessment to \$97,494. The appellant argues this reduction was based on a class change and comparable multi-level properties; to support this, the appellant included an affidavit from an individual who copied the notes at the board of review level hearing.

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 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).

As to the appellant's classification argument, the PTAB finds the appellant submitted sufficient evidence to show that the subject property is a multi-level residence as opposed to a two-story dwelling.

The parties presented a total of 15 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables most similar to the subject in size, design, construction age, amenities and location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame and masonry, multi-level, single-family dwellings located within the subject's neighborhood with seven on the same Sidwell block as the subject. The properties range: in age from 44 to 52; in size from 1,710 to 3,150 square feet of living area; and in improvement assessments from \$11.86 to \$19.19 per square foot of living area. In comparison, the subject's improvement assessment of \$15.44 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in design. The PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

The PTAB finds the appellant's argument that the 2007 reduction establishes the need for a reduction in the 2006 assessment year unpersuasive. An affidavit that includes the notes taken at the board of review level hearing does not explain why the reduction was granted nor was there any evidence as to what comparables the board of review relied upon. Moreover, the PTAB hearing is a De Novo proceeding and shall not presume the actions of the board of review are correct. 35 ILCS 200/16-180. Therefore, the PTAB finds that 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 20, 2011

*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.