



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

APPELLANT: Joseph Rotter
DOCKET NO.: 06-25090.001-C-1
PARCEL NO.: 14-07-111-022-0000

The parties of record before the Property Tax Appeal Board are Joseph Rotter, the appellant(s), by attorney Mitchell L. Klein, 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: \$76,200
IMPR.: \$165,953
TOTAL: \$242,153

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,700 square foot parcel of land improved with a 79-year old, three-story, apartment building containing 21,656 square feet of building area and 26 apartment units. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted a grid of three properties listing for each property: their address, their classification as 3-15; the board of review market value per unit; the board of review complaint number; and the net operating income per unit. The grid then lists the subject's address, classification as a 3-15, the number of units, the board of review's market value per unit, the net operating income per unit, and the actual net operating income per unit. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$165,953, or \$7.66 per square feet of building area. The board also submitted copies of the property characteristic printouts for the subject as well as raw sales data on 11 properties. The sales occurred between June 2001 and November 2006 for prices ranging from \$910,000 to \$3,410,000 or from \$47,895 to \$131,818 per apartment unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a grid of the board of review's comparables listing, for each unit, the address, the number of units, the square footage, the assessed valuation and the assessed valuation per unit.

At hearing, the appellant's attorney asserted that the subject is inequitably assessed when reviewing the data for the suggested comparables.

The board of review's representative rested on the evidence previously submitted.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The PTAB finds the appellant failed to present sufficient evidence to establish that the subject property was inequitably assessed. The appellant did not submit the assessed values for the suggested comparables. It is unclear to the PTAB if the market value per unit data listed in the grid is based on the improvement assessment or on the total assessment of these properties and what level of assessment was used to arrive at this market value. The PTAB further finds that the appellant's rebuttal evidence fails to clarify if the assessed values listed for these properties are total values or improvement values and an accurate comparison cannot be undertaken. Therefore the PTAB finds the appellant has failed to prove by clear and convincing

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evidence that the subject property is over assessed and a reduction 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

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: July 22, 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.