



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

APPELLANT: Steve Herbig  
DOCKET NO.: 06-26185.001-R-1  
PARCEL NO.: 14-20-118-021-0000

The parties of record before the Property Tax Appeal Board are Steve Herbig, the appellant, by attorney Glenn S. Guttman of Rieff Schramm & Kanter 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: \$ 18,060**  
**IMPR.: \$ 67,482**  
**TOTAL: \$ 85,542**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 2,934 square feet of living area. The dwelling is 100 years old, and it has two apartment units and a full, unfinished basement.

The appellant indicated on his petition that his appeal was based on overvaluation. However, instead of submitting comparable sales, the appellant submitted information on thirty-one equity properties and a brief asserting a lack of assessment uniformity was the basis of the appeal. The comparables are described as two or three-story masonry multi-family dwellings that range in age from 93 to 108 years old. They range in size from 2,256 to 6,366 square feet of living area. Twenty-seven comparables have full, unfinished basements, and four have full, finished basements, one of which is finished for an apartment. The comparables have improvement assessments ranging from \$14.87 to \$26.34 per square foot of living area. The subject's improvement assessment is \$40.37 per square foot of living area. As part of his evidence, the appellant disclosed that the subject sold in July 2005 for \$1,365,000. 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 its final assessment of the subject totaling \$136,500 was disclosed. The subject has an improvement assessment of \$118,440, or \$38.74 per square foot of building area. The board of review also disclosed that the subject sold in July 2005 for \$1,365,000 or \$465.24 per square foot of building 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.

On his petition, the appellant indicated that overvaluation would be the basis of his appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the subject's total assessment of \$136,500 reflects a market value of approximately \$1,348,814 or \$459.72 per square foot of building area, land included, when applying the 2006 three year median level of assessment for Cook County class 2 property of 10.12%. (See 86 Ill.Admin.Code 1910.59(c)(2)). The subject's assessment reflects a market value below the July 2005 purchase price and demonstrates the subject is not overvalued.

Although the appellant did not check the box for assessment equity when he submitted his appeal, he nevertheless provided information on thirty-one equity comparables and a brief asserting a lack of assessment uniformity was 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 appellant submitted descriptions and assessment information on thirty-one comparables to support the contention of assessment inequity. The Board finds the comparables most similar to the subject in style, size, and number of apartments were the appellant's comparables #17, #18, #19, #21, #22, #23, and #24. Each of these comparables was improved with a two-story building with two apartments. The comparables ranged in size from 2,634 to 3,136 square feet of building area. The comparables had improvement assessments ranging from \$21.13 to \$24.24 per square foot of building area. The subject has an improvement assessment of \$38.74 per square foot of building area, which is above the

range established by the best comparables in the record. The board of review submitted no equity comparables or explanation to refute this aspect of the appellant's argument. Based on this record, the Board finds the subject is inequitably assessed, 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

*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.