



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

APPELLANT: Eddie Zipperstein
DOCKET NO.: 06-27619.001-R-1
PARCEL NO.: 17-05-110-024-0000

The parties of record before the Property Tax Appeal Board are Eddie Zipperstein, the appellant, 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: \$ 10,478
IMPR.: \$ 60,601
TOTAL: \$ 71,079

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings situated on one parcel. Building #1 is a 123-year old, two-story style multi-family dwelling of masonry construction containing 4,250 square feet of living area with three apartment units and a full basement finished for an apartment. Building #2 is a 123-year old, one-story style single-family dwelling of frame construction containing 620 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant presented equity data on three comparable properties. Each comparable has two buildings situated on one parcel. Each comparable's building #1 is described as a three-story masonry multi-family dwelling. The comparables for building #1 range in age from 101 to 118 years old, and they range in size from 4,032 to 4,832 square feet of living area. Each has a full unfinished basement and a garage. Each comparable's building #2 was described as a "two-flat", and their square footage was provided. According to the appellant, the three comparable properties have improvement assessments

ranging from \$9.59 to \$11.33 per square foot of living area, but this is based on dividing the combined improvement assessment for both buildings by their combined square footage. The appellant claims that building #1's improvement assessment is \$60,601 or \$12.44 per square foot of living area, but that is based on dividing the combined improvement assessment for both buildings by their combined square footage.

The appellant's attorney did provide assessment information for each of the comparables. The improvement assessment for each building can be calculated by using this assessment information, The appellant's comparables for building #1 have improvement assessments that ranged from \$18,479 to \$40,190, or \$3.99 to \$9.97 per square foot of living area. The appellant's comparables for building #2 have improvement assessments that ranged from \$19,300 to \$37,478, or \$14.45 to \$37.48 or square foot of living area.

In his brief, the appellant's counsel argued the average improvement assessment for the comparables was \$10.53 per square foot, which should be applied to the subject's improvement resulting in a revised improvement assessment of \$51,281 and a total revised assessment of \$61,759.

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 for each building. The comparables for building #1 consist of three-story masonry multi-family dwellings that range from 108 to 119 years old. The dwellings range in size from 4,337 to 5,130 square feet of living area. Three comparables for building #1 have a full, unfinished basement, and one has a slab foundation. These properties have improvement assessments ranging from \$9.98 to \$11.65 per square foot of living area.

The comparables for building #2 consist of one-story frame or masonry single-family dwellings that range from 116 to 132 years old. The dwellings range in size from 690 to 924 square feet of living area. Two of the comparables for building #2 have full, finished basements; and two have slab foundations. Two comparables have garages. These properties have improvement assessments ranging from \$30.32 to \$33.33 per square foot of living area.

Building #1 has an improvement assessment of \$42,241 or \$9.94 per square foot of living area, and building #2 has an improvement assessment of \$18,180 or \$29.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that the board of review had submitted eight separate buildings as comparables for the subject's two buildings, while the appellant

had submitted four comparables with two residential buildings on one parcel.

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 not 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 not met this burden.

Both parties presented assessment data on a total of fourteen equity comparables, seven for each building. The Board finds that five of the seven buildings submitted by both parties as comparables for the subject's building #1 were very similar to the subject in age and exterior construction, and they were generally similar in size. These comparables had improvement assessments that ranged from \$8.96 to \$11.65. Building #1's improvement assessment of \$9.94 per square foot of living area falls within the range established by these comparables.

The Board finds that the dwellings submitted by the appellant as comparables for the subject's building #2 were larger than the subject, and they were "two-flats", not single-family dwellings. The dwellings submitted by the board of review as comparables for the subject's building #2 were single-family dwellings, and they were more similar to the subject in size. These comparables had improvement assessments that ranged from \$30.32 to \$33.33. Building #2's improvement assessment of \$29.32 per square foot of living area falls below the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable and a reduction in its assessment 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

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.