



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

APPELLANT: Ruth Dwortz  
DOCKET NO.: 06-27625.001-R-1  
PARCEL NO.: 17-04-406-007-0000

The parties of record before the Property Tax Appeal Board are Ruth Dwortz, 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:** \$ 28,044  
**IMPR.:** \$ 100,280  
**TOTAL:** \$ 128,324

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,420 square foot land parcel with two improvements thereon. The first building is a three-story, 111-year old, masonry, mixed use building with 3,687 square feet of building area. The second building located on the rear of the land parcel is a two-story, masonry structure at issue in this appeal.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the appellant's argument, the appellant's attorney submitted a brief asserting that the second building on the subject property is not a coach house as determined by the county assessor's office, but actually a garage with second story storage area. In addition, the attorney submitted a copy of an affidavit from the appellant wherein the affiant stated that the subject property is a mixed-use building with five apartments and one commercial unit and that the rear building is a garage with storage space above.

At hearing, the appellant's attorney submitted a color photograph of the rear building marked for identification as Appellant's Hearing Exhibit #1 and admitted into evidence without objection from the board of review. The appellant's attorney stated that he personally took this photograph in preparation for this hearing and that he had inspected the storage area on May 26, 2008. However, he stated that he was personally unaware of what condition the property was in on the lien date of January 1, 2006. The photograph depicts masonry, two-story structure. On the first floor there appears a garage door as well as second door with a placard that appears to contain a pre-printed name and telephone number thereon. The second-story reflects two sets of casement windows, one of which is open, with drawn blinds. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$128,324 reflecting a total improvement assessment of \$100,380. The improvement assessment for the three-story, mixed-use building is \$60,756, while the rear building contains an improvement assessment of \$39,524. The board of review submitted property characteristic printouts for the subject and four suggested comparables. The properties are improved with a two-story or three-story, masonry, single-family dwelling. They range: in age from 96 to 115 years; in size from 936 to 2,197 square feet; and in improvement assessments from \$44.46 to \$67.74 per square foot.

The printouts for the subject's rear improvement reflect a two-story, masonry, single-family dwelling with 912 square feet of living area as well as one bathroom, one bedroom and a two-car garage. This building's improvement assessment is \$39,524 or \$43.34 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submissions. The representative testified that he had no personal knowledge of how garage area is determined by the assessor's office.

The appellant's written rebuttal stated that the board of review's evidence failed to address the alleged factual error in the subject's rear improvement.

After considering the testimony and/or arguments as well as reviewing 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). After an analysis of the data, the Board finds the appellant has not met this burden.

As to the subject's rear improvement, the Board finds the appellant's argument unpersuasive. The appellant's assertion that the rear building contained storage area as opposed to living area is inconclusive. The appellant's attorney indicated that he personally visited this rear improvement on May 26, 2008, and took a photograph of the improvement's exterior. The exterior photograph depicts an open window with drawn blinds giving the impression of living area. The Board finds that pictures of the interior area, which is at issue, would have been relevant to and supportive of the appellant's argument. However, no interior photographs were submitted into evidence. Furthermore, the appellant's attorney readily stated that he was unaware of the building's condition as of the lien date of January 1, 2006.

The Board further finds that comparables submitted by the board of review are similar to the subject in exterior construction, style, age, and/or size. In analysis, the Board found that these comparables ranged in improvement assessments from \$44.46 to \$67.74 per square foot of living area. The subject's improvement assessment for the rear building at \$43.34 per square foot is below the range established by these comparables.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence 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

*Frank J. Grief*

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: January 21, 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.