



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

APPELLANT: David Katz
DOCKET NO.: 06-27885.001-R-1
PARCEL NO.: 14-32-211-018-0000

The parties of record before the Property Tax Appeal Board are David Katz, 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 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: \$24,028
IMPR.: \$75,493
TOTAL: \$99,521**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is a 95-year-old, three-story, multi-family, masonry dwelling with 3,528 square feet of living area and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis detailing three suggested comparable properties. The three-story, multi-family, masonry dwellings have full basements, one of which includes an apartment. Two have multiple fireplaces. One has a two-car garage. They are 114 to 123 years old. Their living areas are 3,718 to 3,851 square feet in size, and they have improvement assessments ranging from \$20.90 to \$22.23 per square foot. The subject property has an improvement assessment of \$28.20 per square foot. Based on this evidence, 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 final assessment was disclosed. The board of review also submitted a spreadsheet and property characteristic sheets with information on one comparable

property. The three-story, multi-family, masonry dwelling has a two and one-half car garage. It is 112 years old. It has 3,824 square feet of living area, and its improvement assessment is \$34.36 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant filed rebuttal evidence that included maps showing the location of the subject in relation to the parties' comparables. According to the maps, two of the appellant's comparables are located on the same block and street as the subject, and the other is a block and a half away. The board of review's comparable is approximately seven blocks from the subject.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The parties offered assessment data on a total of four equity comparables. The comparables are similar to the subject in most property characteristics. The appellant's three comparables are located much closer to the subject than is the board of review's one comparable. The Board gives most weight in its analysis to the appellant's comparables located closer to the subject. They have improvement assessments of \$20.90 to \$22.23 per square foot. The subject's \$28.20 per-square-foot improvement assessment is much higher than those assessments. After considering adjustments and differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current per square foot improvement assessment is not supported by the most comparable properties contained in the record.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence 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. Lerbis

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.