



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

APPELLANT: Robert Roth
DOCKET NO.: 06-27998.001-R-1
PARCEL NO.: 17-04-205-009-0000

The parties of record before the Property Tax Appeal Board are Robert Roth, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$ 30,096
IMPR.: \$ 173,658
TOTAL: \$ 203,754

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,568 square foot parcel of land and is improved with two dwelling. Improvement #1 consists of a three story, 91-year old, multi-family three-unit dwelling of masonry construction containing 4,242 square feet of living area with six fireplaces. Building #2 consists of a two-story, 91-year old, multi-family two-unit dwelling of masonry construction containing 1,398 square feet of living area. The appellant failed to include evidence of assessments of properties similar to the subject's Improvement #1 and Improvement #2 on the comparable properties grid as required by the Property Tax Appeal Board and the improvement's assessments.

The appellants' appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as masonry multi-family dwelling containing from three to six apartments. The comparable dwellings range in age from 88 to 115 years old and range in size from 4,476 to 4,631 square feet of living area. Features include: three out of the four comparables had full basements, one of the four comparables had four fireplaces and one out of the four comparables had a two-car garage. The comparables have improvement assessments ranging from \$18.32 to \$27.90 per square foot of living area. The subject's improvement assessment is

\$27.32 per square foot of living area. 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 the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on Improvement #1 and submitted three comparable properties consisting of multi-family masonry dwellings that range in age from 93 to 136 years old. The dwellings range in size from 4,016 to 4,620 square feet of living area. Two of the three comparables had a full, unfinished basement. One of the four comparables had a two-car garage. These properties have improvement assessments ranging from \$13.65 to \$30.10 per square foot of living area.

For Improvement #2, the board of review submitted three comparable properties consisting of multi-family masonry dwellings that range in age from 105 to 120 years old. The dwellings range in size from 1,745 to 3,845 square feet of living area. These properties have improvement assessments ranging from \$30.10 to \$49.22 per square foot of living 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 not warranted.

The appellants 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 appellants has not met this burden.

As to Improvement #1, the Board finds two comparables submitted by the appellant and the comparable #1 and #3 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$22.32 to \$30.10 per square foot of living area. The subject's improvement assessment of \$27.32 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in Improvement #1's subject's assessment is not warranted.

As to Improvement #2, the Board finds the comparable submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$30.10 to \$49.22 per square foot of living area. The subject's improvement assessment of \$41.33 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in Improvement #2's subject's 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. Loras

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 20, 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.