PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sheldon Ruttenberg
DOCKET NO.: 06-28764.001-R-1 and 06-28764.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Sheldon Ruttenberg, the appellant, and the Cook County Board of Review.

The subject property consists of two parcels. The first parcel contains a 108-year-old, three-story, mixed use building of masonry construction with 6,408 square feet of building area sited on a 3,125 square foot lot (17-05-300-022). The second parcel is a class 2-41 lot containing 3,080 square feet (17-05-300-023). Cook County Ordinance grants a residential level of assessment of 16% to class 2-41 parcels which consist of vacant land under common ownership with an adjacent residence. Features of the building include five full bathrooms and a partial-unfinished basement.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of three-story, 110 or 113-year-old, mixed use buildings of masonry construction located within three blocks of the subject. The improvements range in size from 4,950 to 10,395 square feet of building area. The comparables contain four full bathrooms and a partial or full-unfinished basement. The improvement assessments range from $7.30 to $7.48 per square foot of building area. The appellant also provided three suggested land comparables, located within two blocks of

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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:

Docket No.	Parcel No.	Land	Imprv.	Total
06-28764.001-R-1	17-05-300-022-0000	$9,249	$55,160	$64,409
06-28764.002-R-1	17-05-300-023-0000	$9,131	$ 0	$ 9,131

Subject only to the State multiplier as applicable.

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the subject, for the adjoining lot. The three comparables are vacant, class 2-41 properties that range in size from 3,000 to 3,312 square feet with land assessments ranging from $4,800 to $6,639 or from $1.54 to $2.15 per square foot of land. The subject's land assessment for the class 2-41 parcel is $2.96 per square foot.

At hearing, the appellant indicated that a commercial sign as well as some parking does exit on the class 2-41 parcel. In addition, photographs provided by the appellant reveal a commercial sign as well as parked cars on the premises. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment as well as the adjoining lot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of $73,540. The subject's improvement assessment is $55,160 or $8.61 per square foot of building area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with three-story, mixed use buildings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 6,006 to 6,264 square feet of building area and range in age from 90 to 115 years. The comparables contain from three and one-half to four and one-half bathrooms and a partial or full-unfinished basement. Three comparables contain a multi-car garage. The improvement assessments range from $9.00 to $9.55 per square foot of building area. The four land comparables range in size from 2,692 to 3,336 square feet with land assessments ranging from $9,612 to $10,121 or from $2.96 to $3.76 per square foot of land.

At hearing, the board's representative stated that the board's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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 not overcome this burden.

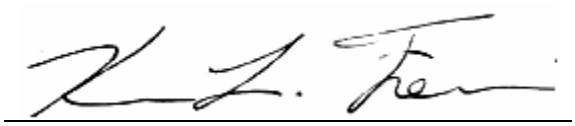
Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design and location and have improvement assessments ranging from $9.00 to $9.55 per square foot of building area. The subject's per square foot improvement assessment of $8.61 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the class 2-41 parcel, the appellant indicated that a commercial sign as well as parking does exit on the adjoining lot. In addition, photographs provided by the appellant reveal a commercial sign as well as parked cars on the premises. Therefore, due to commercial use of a vacant lot the Board finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property 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.

Chairman



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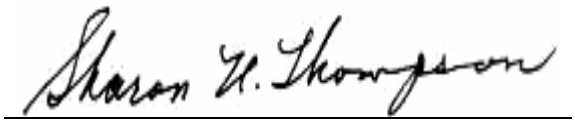

Member

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: October 10, 2008

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.