



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

APPELLANT: Patricia Rothman
DOCKET NO.: 06-29512.001-R-2
PARCEL NO.: 17-03-202-052-0000

The parties of record before the Property Tax Appeal Board are Patricia Rothman, the appellant, by attorney Craig J. Donnewald, of Finkel Martwick & Colson 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: \$ 31,733
IMPR.: \$ 144,649
TOTAL: \$ 176,382

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,870 square foot land parcel improved with a 108-year old, three-story, masonry, single-family dwelling commonly referred to as a row house. The improvement contains 3,662 square feet of living area as well as a full basement.

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

In support of the equity argument, the appellant submitted descriptive and assessment data for five suggested comparables. The properties were improved with a three-story, masonry, single-family dwelling commonly referred to as a row house. They are located within the subject's neighborhood, with three properties sited within a one-block radius of the subject. They range: in age from 95 to 133 years; in size from 3,295 to 4,861 square feet of living area; and in improvement assessments from \$36.61 to \$42.29 per square foot. The properties range in baths from two to six and in fireplaces from two to four. The subject's improvement assessment is \$87.99 per square foot of living area. In addition, the appellant submitted copies of assessor database

printouts as well as enlarged, color photographs of the subject as well as each of the suggested comparables. 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 \$353,964. The board of review submitted descriptive and assessment data relating to a sole suggested comparable. The property is improved with a three-story, masonry, single-family dwelling commonly referred to as a row house. The improvement is 113-years old with 3,964 square feet of living area, a full basement, two fireplaces, and a one-car garage. In addition, assessor database printouts were submitted and reflect that the subject was accorded a condition of deluxe, renovated, but accorded the suggested property an average condition without further explanation. Moreover, there was a handwritten statement on the subject's printout stating "only one comparable available" without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the 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 that the appellant has met this burden.

The Board finds that all five of the appellant's comparables support a reduction in the subject's assessment. However, comparables #2, #3 and #4 submitted by the appellant are most similar to the subject in location, style, exterior construction, condition, age and/or improvement size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$38.00 to \$39.79 per square foot of living area. The subject's improvement assessment at \$87.99 per square foot is above the range established by these comparables.

The Board accorded diminished weight to the board of review's sole suggested property due to the unexplained distinguishing characteristics between average and deluxe as well as the unexplained statement regarding only one comparable available. In addition, the Board finds that the board of review failed to proffer sufficient evidence to support the subject property's current assessment.

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

William 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: September 23, 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.