

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Paul Schiff
DOCKET NO.: 06-30546.001-R-1
PARCEL NO.: 17-06-431-024-0000

The parties of record before the Property Tax Appeal Board are Paul Schiff, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two dwellings situated on one parcel. Building #1 is a 98-year old, three-story style, multi-family dwelling of masonry construction containing 3,749 square feet of living area with a full, finished basement with an apartment. Building #2 is a 112-year old, one-story style, multi-family dwelling of frame construction containing 1,900 square feet of living area with a partial, finished basement with an apartment. According to the appellant, building #1 contains 3,126 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. For building #1, the appellant submitted information on four comparable properties described as two or three-story masonry dwellings that range in age from 99 to 113 years old. The appellant submitted no equity evidence for building #2. Two of the comparables have unfinished basements, and two do not have basements. The comparable dwellings range in size from 3,716 to 3,900 square feet of living area and have improvement assessments ranging from \$13.90 to \$14.29 per square foot of living area. According to the appellant, the subject's improvement assessment is \$73,997 or \$23.67 per square foot of living area, but that is based upon the combined improvement assessment for both buildings and upon the appellant's claim that building #1 has 3,126 square feet of living area. The appellant produced no evidence to support this claim. 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

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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:

LAND:	\$	11,356
IMPR.:	\$	73,997
TOTAL:	\$	85,353

Subject only to the State multiplier as applicable.

PTAB/BRW/July 09/06-30546

information on five comparable properties for building #1 consisting of two or three-story multi-family masonry dwellings that range in age from seven to 118 years old. Two of the comparables have full, finished basements with apartments; one has an unfinished basement; and two have slab foundations. The dwellings range in size from 4,158 to 4,410 square feet of living area and have improvement assessments ranging from \$13.08 to \$16.03 per square foot of living area. The board of review also presented descriptions and assessment information on five comparable properties for building #2. The comparables for building #2 consist of two-story masonry dwellings that range in age from 98 to 123 years old. The dwellings range in size from 1,992 to 2,226 square feet of living area. These properties have improvement assessments that range from \$18.58 to \$20.96 per square foot of living area. Based on the assessment information provided by the board of review, building #1 has an improvement assessment of \$48,825 or \$13.02 per square foot of living area, and building #2 has an improvement assessment of \$25,172 or \$13.25 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 that a reduction in the subject's assessment is not warranted.

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 assessment data, the Board finds the appellant has not met this burden.

To support its claim that the property had two improvements, the board of review provided the property characteristic sheets for each building. A review of the property characteristic sheets confirms that the parcel has two buildings. Building #1 is a three-story masonry dwelling with 3,749 square feet of living area, and building #2 is a one-story frame dwelling with 1,900 square feet of living area.

Both parties presented assessment data on a total of nine equity comparables for building #1. The comparables submitted by the board of review were much larger than the subject and, as a result, the board of review's comparables received reduced weight in the Board's analysis. The comparables submitted by the appellant differed from the subject in basement finish, and comparable three also differed in design. Consequently, the appellant's comparables also received reduced weight. Although none of the comparables was sufficiently similar to the subject,

the Board notes that all of the comparables submitted had improvement assessments that ranged from \$13.90 to \$16.03 per square foot of living area. Building #1's improvement assessment of \$13.02 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds building #1's per square foot improvement assessment is equitable and a reduction in the 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.



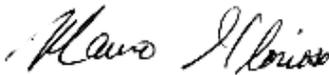
Chairman



Member



Member



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: July 28, 2009



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.