



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

APPELLANT: Henry Peterson  
DOCKET NO.: 07-20748.001-R-1  
PARCEL NO.: 14-20-422-011-0000

The parties of record before the Property Tax Appeal Board are Henry Peterson, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody 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:** \$15,728  
**IMPR:** \$121,792  
**TOTAL:** \$137,520

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two structures on the same parcel. Building #1 is a 3-story multi-family dwelling of masonry construction containing 4,961 square feet of living area. The dwelling is 108 years old. Features of the building include a full, finished basement apartment and central air conditioning. Building #2 is a 2-story masonry single-family dwelling containing 2,640 square feet of living area. It is 112 years old and has a slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties for building #1 described as 2 or 3-story frame or masonry multi-family dwellings that range in age from 94 to 118 years old. The comparable dwellings range in size from 3,455 to 4,247 square feet of living area. Three of the comparables feature full or partial basements, one of which is finished, and one is on a slab foundation. One comparable has a fireplace, two have central air conditioning, and three have 2 or 3-car garages. The comparables have improvement assessments ranging from \$15.39 to \$18.98 per square foot of living area<sup>1</sup>. The appellant did not submit any comparables for building #2.

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<sup>1</sup> The comparables "improvement assessments per square foot" are incorrect on the appellant's grid analysis.

The subject's improvement assessment for building #1 is \$15.91 per square foot of living area, and for building #2 the improvement assessment is \$16.24 per square foot of living area<sup>2</sup>. 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 four comparable properties for building #1 consisting of 3-story masonry dwellings that range in age from 13 to 98 years old. The dwellings range in size from 4,808 to 6,024 square feet of living area. All comparables feature full or partial basements, one of which is finished. Three comparables feature central air conditioning, one has 3 fireplaces, and two have 2-car garages. These properties have improvement assessments ranging from \$16.06 to \$24.86 per square foot of living area. The board of review also submitted three comparables in support of the assessment of building #2. 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 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.

Comparables #1, #2 and #4 submitted by the appellant and comparables #2, #3 and #4 submitted by the board of review differed significantly from the subject in size, age, and/or exterior construction. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparable #3 submitted by the appellant and comparable #1 submitted by the board of review were most similar to the subject in 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 of \$18.11 and \$24.86 per square foot of living area. The subject's improvement assessment for building #1 of \$15.91 per square foot of living area is below these two most similar comparables. After considering adjustments and the

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<sup>2</sup> The appellant's "improvement assessment per square foot" for the subject is incorrect. The appellant combined the improvement assessments for both buildings, but only used the square footage of building #1.

differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment for building #1 is equitable and a reduction in the subject's assessment of building #1 is not warranted. Since the appellant did not submit any comparables for building #2, the Board finds no reduction in the improvement assessment of building #2 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: March 18, 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.