FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carl Levine
DOCKET NO.: 07-20864.001-R-1
PARCEL NO.: 05-29-103-032-0000

The parties of record before the Property Tax Appeal Board are Carl Levine, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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:	$ 91,511
IMPR.:	$ 146,577
TOTAL:	$ 238,088

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 4,809 square feet of living area. The dwelling is 50 years old and is in deluxe condition. Features of the home include a partial, finished basement, central air conditioning, two fireplaces, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story masonry dwellings that range in age from 35 to 53 years old. The appellant's comparables all have the same neighborhood code as the subject, and one is located in the same tax block as the subject. The comparable dwellings range in size from 4,574 to 5,141 square feet of living area. Two comparables have unfinished basements, either full or partial, and one has a partial, finished basement. Each comparable has central air conditioning, a fireplace, and a garage. The comparables have improvement assessments ranging from $27.96 to $28.37 per square foot of living area. The subject's improvement assessment is $30.48 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 four comparable properties consisting of one-story masonry dwellings, two of which are in deluxe condition. The comparables all have the same neighborhood code as the subject, and two are located on the same block or tax block as the subject. The dwellings range in age from 40 to 48 years old, and they range in size from 4,071 to 5,282 square feet of living area. Three comparables have unfinished basements, either full or partial, and one has a partial, finished basement. Each comparable has central air conditioning, two or three fireplaces, and a garage. These properties have improvement assessments ranging from $31.78 to $35.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that two of the comparables submitted by the board of review differed in size from the subject. The appellant also referred to four different comparables used in the board of review's initial analysis.

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.

Both parties presented assessment data on a total of seven equity comparables for this appeal. All of the comparables submitted by both parties were very similar to the subject in style, exterior construction, features, and location. The appellant's comparable numbered one was much newer than the subject and received reduced weight in the Board's analysis. The comparables numbered three and four by the board of review were much smaller than the subject, and they also received reduced weight. The Board finds the appellant's comparables numbered two and three and the comparables numbered one and two by the board of review were most similar to the subject in size 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 $28.01 to $34.85 per square foot of living area. The subject's improvement assessment of $30.48 per square foot of living area falls 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 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: April 23, 2010

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.