



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

APPELLANT: Israel Freund
DOCKET NO.: 07-20986.001-R-1
PARCEL NO.: 10-36-110-040-0000

The parties of record before the Property Tax Appeal Board are Israel Freund, the appellant; 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: \$9,855
IMPR.: \$61,030
TOTAL: \$70,885**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling that contains 3,508 square feet of living area. The dwelling is one-year old and has masonry exterior construction. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property is located in Chicago, Rogers Park Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three comparables. Each comparable has the same neighborhood code as the subject and two were located along the same street and within the same block as the subject. The comparable properties consist of two-story dwellings of masonry exterior construction that range in size from 3,662 to 4,025 square feet of living area. Each of the dwellings is one-year old. Each of the comparables has a basement with two being finished, each comparable has central air conditioning, two comparables have a fireplace and each has a one-car or two-car attached garage. The comparables have improvement assessments

ranging from \$53,080 to \$68,980 or from \$14.44 to \$18.84 per square foot of living area. These comparables have total assessments ranging from \$62,539 to \$77,348. The subject has an improvement assessment of \$108,764 or \$31.00 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 of \$118,619 was disclosed. The board of review also submitted a copy of the assessment complaint and evidence filed with the board of review. The board of review indicated it would be willing to stipulate to an improvement assessment of \$72,023 and a total assessment of \$81,878.

The appellant was notified of the proposed stipulation and rejected the proposed 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 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 met this burden.

The Board finds the comparables submitted by the appellant were relatively similar to the subject in location, size, construction, age and features. These comparables had improvement assessments ranging from \$14.44 to \$18.84 per square foot of living area. The subject's improvement assessment of \$31.00 per square foot of living area is above the range established by these comparables. The board of review did not submit any evidence to refute the appellant's argument or to demonstrate the subject dwelling was being equitably assessed. After considering the appellant's comparables, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment 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

Shawn R. Lerski

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: May 21, 2010

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.