



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

APPELLANT: Robert Sperling
DOCKET NO.: 07-21167.001-R-1
PARCEL NO.: 05-08-314-028-0000

The parties of record before the Property Tax Appeal Board are Robert Sperling, 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: \$ 79,120
IMPR.: \$ 121,680
TOTAL: \$ 200,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is a 25-year-old, one-story, stucco dwelling with 3,970 square feet of living area, central air conditioning, a fireplace, a two-car garage and a full basement with a recreation area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis detailing three suggested comparable properties located in the same assessor's assigned neighborhood code as the subject. The one-story, masonry or frame and masonry dwellings have partial, unfinished basements, central air conditioning, one to three fireplaces and two-car to three-car garages. They are 43 to 52 years old. Their living areas are 4,000 to 4,099 square feet in size, and they have improvement assessments ranging from \$23.97 to \$29.56 per square foot. The subject property has an improvement assessment of \$30.64 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board

of review also submitted a spreadsheet and property characteristic sheets with information on four comparable properties located in the same assessor's assigned neighborhood code as the subject. The one-story, one and one-half story or two-story, masonry dwellings have central air conditioning, two fireplaces each, two-car to three and one-half car garages and full basements, two of which have recreation areas. They are 10 to 77 years old. They have 4,092 to 4,274 square feet of living area, and their improvement assessments are \$32.46 to \$35.00 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's rebuttal highlighted differences between the subject and the board of review's comparables.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties offered assessment data on a total of seven equity comparables. The board of review's comparables #1 and #3 have a different number of stories than the subject and are given reduced weight in the Board's analysis. The remaining five comparables are similar to the subject in most property characteristics although none is of stucco exterior construction similar to the subject. They have improvement assessments of \$23.97 to \$32.92 per square foot. The subject's \$30.65 per square foot improvement assessment is well within that range and is lower than the \$32.46 and \$32.92 per square foot assessments of the board of review's comparables that have full basements with recreation areas similar to the subject. After considering adjustments and differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current per square foot improvement assessment is supported by the most comparable properties contained in the record.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: January 21, 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.