



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

APPELLANT: Curtis Hecht  
DOCKET NO.: 07-21168.001-R-1  
PARCEL NO.: 05-18-227-022-0000

The parties of record before the Property Tax Appeal Board are Curtis Hecht, the appellant, by attorney Abby L. Strauss 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:** \$25,909  
**IMPR:** \$135,159  
**TOTAL:** \$161,068

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,019 square feet of living area. The dwelling is 67 years old. Features of the home include a partial basement finished with a recreation room, central air conditioning, two fireplaces and a 2-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 two-story frame or frame and masonry dwellings that range in age from 78 to 104 years old. The comparable dwellings range in size from 4,089 to 4,823 square feet of living area. Two comparables have partial unfinished basements and one comparable has a full unfinished basement. Two comparables have central air conditioning. One comparable has a fireplace, one comparable has two fireplaces and one comparable has three fireplaces. Two comparables have a 2-car garage and one comparable has a 2.5-car garage. The comparables have improvement assessments ranging from \$26.80 to \$31.90 per square foot of living area. The subject's improvement assessment is \$33.63 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 two-story frame and masonry dwellings that range in age from 65 to 86 years old. The dwellings range in size from 3,057 to 3,318 square feet of living area. Each comparable has a full basement of which two basements are finished with a recreation room and each comparable has central air conditioning. Two comparables have a fireplace and two comparables have two fireplaces. Two comparables have a 2-car garage, one comparable has a 2.5-car garage and one comparable has a 3-car garage. These properties have improvement assessments ranging from \$34.50 to \$44.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of reviews' comparables were smaller in size when compared to the subject property.

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.

The Board finds the seven comparables submitted by both parties have varying degrees of similarity to the subject in location, size, exterior construction, features and/or age. The appellant's comparables were older and larger than the subject. These properties have lower improvement assessments on a square foot basis than the subject but that is justified based on their inferior age and larger size as compared to the subject dwelling. The board of review comparables are similar to the subject in age, with the exception of comparable #4, and features. However, each dwelling is smaller than the subject. These properties have higher improvement assessments per square foot than the subject but is justified based on their size in relation to the subject dwelling. 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.

*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: April 22, 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.