



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

APPELLANT: Miriam Nerlove
DOCKET NO.: 07-21284.001-R-1
PARCEL NO.: 05-32-400-126-0000

The parties of record before the Property Tax Appeal Board are Miriam Nerlove, the appellant(s); 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: \$13,620
IMPR.: \$46,767
TOTAL: \$60,387

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,513 square foot parcel of land improved with a 44-year old, multi-story, frame and masonry, single-family dwelling containing 2,297 square feet of living area, two and one-half baths, air conditioning, and a partial, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted a letter arguing that the subject property was changed from a classification of a multi-level 2-34 to a two or more story residence 2-78 and by doing this the subject is assessed higher than should be. She asserts that all the houses on her block were built by the same builder and that only two models were used in designing the homes. The appellant also submitted black and white photographs of the subject and the suggested comparables, a copy of a portion of an appraisal report describing the subject as a split-level, a copy of a portion of a multiple listing describing

the subject as a split-level, a copy of the Plat of Survey for the subject, and copies of the assessor's appeal forms.

In addition, the appellant presented limited descriptions and assessment information on a total of six properties suggested as comparable and located on the subject's street. The appellant describes four of the properties as identical to the subject and provides total assessments for all six properties. These assessments ranged from \$43,780 to \$55,901. 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 total assessment of \$60,387 which included the improvement assessment of \$46,767 or \$20.36 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood with one property on the subject's block. The properties are described as two-story, frame and masonry, single-family dwellings with between one and one-half and two and one-half baths, air conditioning, a partial, finished basement and, for two properties, a fireplace. The properties range: in age from 41 to 53 years; in size from 2,041 to 2,388 square feet of living area; and in improvement assessment from \$22.07 to \$26.15 per square foot of living area. The board also included black and white photographs of the subject and the suggested comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing the subject is a multi-level property and should be compared to class 2-34 multi-level dwellings.

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 PTAB finds the appellant has not met this burden.

The appellant presented evidence to show that the subject property would be more comparable to multi-level properties as opposed to two-story dwellings. However, the appellant failed to provide any detailed description of her suggested comparables such as age, size, and amenities to establish comparability in regards to assessed values for the improvements. In addition,

the appellant failed to break out the total assessments for her properties to indicate the value attributed to the land and improvement separately. Without this breakout, the PTAB cannot determine if the improvement is in equitably assessed.

The only detailed data provided to the PTAB is that submitted by the board of review. Based on this evidence, the subject is equitably assessed. Therefore, the PTAB finds the appellant failed to meet her burden by clear and convincing evidence 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 M. Louie

Member

Shawn R. Lerski

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: February 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.