



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

APPELLANT: Jon and Debbie Ruderman  
DOCKET NO.: 07-22989.001-R-1  
PARCEL NO.: 05-06-409-010-0000

The parties of record before the Property Tax Appeal Board are Jon and Debbie Ruderman, the appellants, 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:** \$78,125  
**IMPR.:** \$297,732  
**TOTAL:** \$375,857

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 8,600 square feet of living area. The dwelling is approximately 9 years old. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a four-car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as two-story masonry dwellings that range in age from 7 to 15 years old. The comparables have the same assigned neighborhood code as the subject property and are located between .74 and 1.22 miles from the subject property. The comparable dwellings range in size from 7,984 to 9,644 square feet of living area and have full basements either unfinished or finished as a recreational room. Other features include central air conditioning, three fireplaces and three or four-car attached garages. The comparables have improvement assessments ranging from \$254,406 to \$278,406 or from \$28.87 to \$32.00 per square foot of living area. The subject's improvement assessment is \$297,732 or \$34.62 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement

assessment be reduced to \$264,068 or \$30.71 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$375,857 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 4 to 19 years old. The comparables have the same assigned neighborhood code as the subject property and comparable #2 is located within one-quarter mile from the subject property. The dwellings range in size from 7,103 to 7,859 square feet of living area. Features include full unfinished or finished basements, central air conditioning, between two and four fireplaces and either a three or three and one-half car garage. These properties have improvement assessments ranging from \$291,010 to \$325,920 or from \$37.45 to \$42.01 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 submitted a brief documenting the differences in size, location and condition between the subject property and the board of review's comparable properties.

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. The Board finds the seven comparables similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$254,406 to \$325,920 or from \$28.87 to \$42.01 per square foot of living area. The subject's improvement assessment of \$34.62 per square foot of living area is within the range established by the 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.

*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: July 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.