



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

APPELLANT: Aaron Gellman  
DOCKET NO.: 07-23292.001-R-1  
PARCEL NO.: 05-17-312-034-0000

The parties of record before the Property Tax Appeal Board are Aaron Gellman, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; 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:** \$48,563  
**IMPR:** \$91,997  
**TOTAL:** \$140,560

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 3,366 square feet of living area. The dwelling is 55 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process. In support of these claims, the appellant submitted seven assessment comparables and an appraisal of the subject property.

In support of the inequity argument, the appellant submitted information on seven comparable properties described as one-story<sup>1</sup> frame, masonry, or frame and masonry dwellings that range in age from 16 to 84 years old. The comparable dwellings range in size from 2,898 to 3,729 square feet of living area. Three of the comparables have full basements and four comparables have partial basements. Two of the comparables have finished recreation rooms in the basement. Six comparables have central air conditioning and all seven have two-car garages. Three

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<sup>1</sup> In the assessment records, all of the comparables are described as one-story residences, however, six of the comparables are typed as 1.5 to 1.9 stories because they have finished living area in the attic.

comparables have two fireplaces and the remaining four comparables have one fireplace. The comparables have improvement assessments ranging from \$81,201 to \$103,942 or from \$25.10 to \$29.30 per square foot of living area. The subject's improvement assessment is \$107,611 or \$31.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment based on uniformity with the assessments of the suggested comparables.

In support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,400,000 as of January 1, 2007. The appraiser developed both the cost and sales comparison approaches to value to estimate a value for the subject property. In the sales comparison approach the appraiser utilized five comparable sales that sold from March, 2006, through November, 2006, for prices that ranged from \$1,230,000 to \$1,670,000 or from \$346.84 to \$534.40 per square foot of living area, land included. The properties are improved with one or two-story single-family dwellings. The dwellings range in age from 22 to 77 years and in size from 2,705 to 3,604 square feet. All of the comparables have finished areas in the basement and two-car garages. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$1,400,000 as of January 1, 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$156,174 was disclosed. The subject's assessment reflects a market value of \$1,555,518 using the three-year median level of assessment for Cook County Class 2 residential property as determined by the Illinois Department of Revenue of 10.04% for 2007.

The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that range in age from 40 to 45 years old. The dwellings range in size from 2,649 to 4,593 square feet of living area. Features include full or partial basements, central air conditioning and two fireplaces. One of the comparables has a finished recreation room in the basement. Garages are listed as either 2 or 2.5-car garages. Two of the comparables were noted as having "other improvement value". The comparable properties have improvement assessments ranging from \$92,715 to \$152,350 or from \$32.70 to \$35.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 argued in part that the assessment of the subject is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank

of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the appellant has met this burden and further finds the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Property Tax Appeal Board finds the best evidence in the record to be the appellant's appraisal. The appraiser developed both the cost and sales comparison approaches to value to estimate a value for the subject property. In the sales comparison approach the appraiser utilized five comparable sales that sold from March, 2006, through November, 2006, for prices that ranged from \$1,230,000 to \$1,670,000 or from \$346.84 to \$534.40 per square foot of living area, land included. After making adjustments to the properties, the appraiser estimated the subject's market value to be \$1,400,000 as of January 1, 2007.

The Property Tax Appeal Board finds the board of review offered no credible evidence refuting the market value conclusion contained in the appraisal report submitted by the appellant.

The subject's assessment reflects a market value of \$1,555,518 using the three-year median level of assessment for Cook County Class 2 residential property as determined by the Illinois Department of Revenue of 10.04% for 2007. This value is higher than the appraisal. Based on this analysis, the Board finds the preponderance of the evidence demonstrates the subject property was overvalued and a reduction is warranted.

Therefore, the Property Tax Appeal Board finds that the subject property had a market value of \$1,400,000 as of January 1, 2007. Since the market value of the subject has been established, the three-year median level of assessment as established by the Illinois Department of Revenue for Cook County Class 2, residential property of 10.04% shall apply.

The appellant also contended 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 parties submitted a total of 11 assessment comparables. These comparables had improvement assessments that ranged from \$25.10 to \$35.97 per square foot of living area. The Board finds that the subject property, utilizing the \$1,400,000 market value from the appellant's appraisal, would have an

improvement assessment of \$27.33 per square foot of living area. This revised assessment is within the range established by the most similar comparables. After considering the assessment evidence submitted by both parties', the Board finds a further reduction based upon unequal treatment in the assessment process is not justified or 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

*J. R.*

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 22, 2013

*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.