



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

APPELLANT: David Lubeck
DOCKET NO.: 07-23345.001-R-1
PARCEL NO.: 14-20-210-033-0000

The parties of record before the Property Tax Appeal Board are David Lubeck, the appellant, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. 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: \$15,220
IMPR.: \$72,338
TOTAL: \$87,558

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, single-family dwelling of frame construction containing 1,338 square feet of living area. The dwelling is 114 years old. Features of the home include 1.5 bathrooms, central air conditioning, and a fireplace. Also on this parcel is a second building consisting of a two-story multi-family apartment building. The assessment of the second improvement is not being contested by the appellant.

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 masonry single-family dwellings that range in age from 103 to 118 years old. The comparable dwellings range in size from 1,470 to 1,532 square feet of living area. Features include full unfinished basements and 2 bathrooms. One of comparables has air conditioning and a fireplace and another comparable has a one-car garage. The comparables have improvement assessments ranging from \$42,780 to \$45,698 or from \$29.10 to \$29.83 per square foot of living area. The subject's improvement assessment for the single-family residence only is \$54,672 or \$40.86 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 property characteristic sheets submitted by the board of review disclosed the dwelling under appeal had an improvement assessment of \$54,672 and the second building had an improvement assessment of \$22,973. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame single-family dwellings that range in age from 110 to 118 years old. The dwellings range in size from 1,428 to 1,571 square feet of living area. Features include full basements, 2 bathrooms, central air conditioning and two-car garages. These properties have improvement assessments ranging from \$59,616 to \$74,081 or from \$41.74 to \$47.15 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 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/has not met this burden.

The Board finds the comparables submitted by the both parties to be similar to the subject in location, size, style, exterior construction and age. However, all six comparables would require a negative adjustment for full basements, which the subject does not have. In addition, two of the board of review's comparable properties would also have a negative adjustment for finished recreation room area and all three would be adjusted downward for two-car garages. The Board finds that the subject's assessment should be lower than the assessments of the board of review's comparables. The Board finds two of the appellant's comparables, #1 and #3 would require the least adjustments in comparison to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$42,228 to \$45,698. The subject's improvement assessment of \$54,672 is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment for the single-family dwelling is not equitable and a reduction in that portion of the subject's assessment is warranted. The Board finds there is no evidence in the record to support a reduction in the assessed value for the multi-family improvement on the subject parcel. That assessment will remain unchanged and be added to

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the corrected single-family dwelling assessment in establishing the corrected improvement assessment for the subject parcel.

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.

Donald 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: November 30, 2012

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.