



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

APPELLANT: Anna Pressman
DOCKET NO.: 07-23382.001-R-1
PARCEL NO.: 05-34-101-018-0000

The parties of record before the Property Tax Appeal Board are Anna Pressman, the appellant, by attorney Michael Griffin 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: \$29,820
IMPR.: \$145,926
TOTAL: \$175,746

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story masonry building containing 5,775 square feet of building area that was built in 1930.¹ The property is located in New Trier Township, Cook County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant did not contest the subject's land assessment. In support of this claim, the appellant submitted information on four comparable properties described as one-story stores ranging in size from 1,008 to 2,056 square feet of building area. The proximity of the comparables in relation to the subject's location was not disclosed. The buildings range in age from 29 to 134 years old and have improvement assessments ranging from

¹ The appellant reports the subject's improvement as having 1,010 square feet of building area. The board of review reports the subject's improvement as having 5,775 square feet of building area. The appellant offers no evidence of improvement size, while the board of review submitted a sketch with dimensions of the subject's improvement. Therefore, the Property Tax Appeal Board will use 5,775 square feet of building area in its analysis.

\$88,197 to \$140,388 or from \$44.02 to \$101.37 per square foot of building area. The subject's improvement assessment is \$145,926 or \$25.27 per square foot of building 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 of \$175,746 was disclosed. In support of the subject's assessment, the board of review presented five comparable sale properties, as well as disclosing the subject's sale in September 2003 for \$710,000. The board of review offered no equity comparables in support of the subject's assessment. 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 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 appellant presented assessment data on a total of four equity comparables. The Board finds the appellant's comparables are significantly smaller in size when compared to the subject improvement. Additionally, the appellant's counsel failed to provide property characteristics of the comparables. Nevertheless, these suggested comparables have improvement assessments ranging from \$44.02 to \$101.37 per square foot of building area. The subject's improvement assessment is \$25.27 per square foot of building area, which is less than the range established by the appellant's comparables on a square foot basis. The Property Tax Appeal Board finds the board of review submitted five suggested comparable sales. After reviewing this data, the Property Tax Appeal Board finds this evidence demonstrates the subject's assessment is correct and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

Frank J. Huff

Member

Member

Shawn R. Lerbis

Member

Member

Mario M. Louie

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: September 23, 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.