FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Todd Mayster
DOCKET NO.: 07-23602.001-R-1
PARCEL NO.: 21-31-226-013-0000

The parties of record before the Property Tax Appeal Board are Todd Mayster, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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:	$3,896
IMPR.:	$20,245
TOTAL:	$24,141

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,412 square foot parcel of land improved with an 81-year old, two-story, masonry, mixed-use building containing 4,750 square feet of living area, two apartments, one commercial unit, two and one-half baths, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of five properties suggested as comparable and located within four blocks of the subject. The properties are described as two-story, frame or masonry, mixed-use buildings with between one and four and one-half baths, two to four apartments, one to two commercial units, a partial or full unfinished basement, and, for three properties, air conditioning. The properties range: in age from 41 to 110 years; in size from 3,300 to 7,588 square feet of living area; and in improvement assessments from $2.56 to $4.00 per square foot of living area. The appellant also submitted

black and white photographs and a copy of the Sidwell maps for the subject and the suggested comparables. In addition, the appellant acknowledged the purchase of the subject in April 2005 for $300,000. 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 improvement assessment of $20,245 or $4.26 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 two properties located within four blocks of the subject. The properties are described as two-story, masonry, mixed-use buildings with three or three and one-half baths, three or four apartments, one commercial unit, and a partial, unfinished basement. The properties range: in age from 82 to 105 years; in size from 2,688 to 3,330 square feet of living area; and in improvement assessment from $4.13 to $5.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant argued that the board of review's suggested comparables #2 and #3 are located at a distance from the subject based on the quarter section of their property identification numbers and are, therefore, not located close to the subject.

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 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 parties submitted a total of nine properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #2, #4 and #5 and the board of review's comparables #2 and #3 most similar to the subject in size, age, location, and design. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame or masonry, two-story, mixed-use buildings located within five blocks of the subject. The properties range: in age from 48 to 97 years; in size from 2,688 to 4,835 square feet of living area; and in improvement assessment from $3.31 to $4.43 per square foot of living area. In comparison, the subject's improvement assessment of $4.26 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities

in size, design, and/or location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported 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.

Chairman

Member

Member

Member

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: March 18, 2011

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.