



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

APPELLANT: Burton Shavitz
DOCKET NO.: 07-24166.001-R-1
PARCEL NO.: 11-30-115-080-0000

The parties of record before the Property Tax Appeal Board are Burton Shavitz, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 11,145
IMPR.: \$ 32,695
TOTAL: \$ 43,840

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,805 square foot parcel of land improved with a 55 year old, two-story, frame and masonry, single-family dwelling that contains 1,747 square feet of living area, one and one-half baths, a one car garage, and a crawl space. The appellant's appeal form indicates the bases of appeal are unequal treatment in the assessment process and that the fair market value of the subject was not accurately reflected in its assessed value.

In support of these arguments, the appellant, via counsel, submitted a brief, photos of the subject property and the property located next to the subject door as well as two aerial photos of the subject that were printed from the assessor's web site. The brief states that the subject property is in average or below average condition and does not have access to an alley. It also indicates the subject abuts the Skokie Swift railroad tracks and is next door to a vacant lot. According to the brief, the vacant lot is littered with garbage. The appellant also submitted a letter that states there are late night parties that take place in the vacant lot next to the subject. The letter also indicates that the Skokie Swift train is noisy. The brief argued that these

factors negatively impact the subject's condition, desirability and utility and pursuant to the Illinois Appraisal Manual, the subject's improvement assessment should be reduced by 26%. The appellant did not submit any comparable properties to support the contention of unequal treatment in the assessment process. 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 \$32,695 or \$18.71 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four properties suggested as comparable and located in the subject's neighborhood. Two of the comparables are located on the subject's block and one of the comparables is located within one-quarter mile from the subject. The properties are described as two-story, masonry, or frame and masonry single family dwellings that range in age from 53 to 59 years and range in size from 1,456 to 1,532 square feet of living area. Features include one to one and two-half baths, a full unfinished basement, and a one or one and one-half car garage. These properties have improvement assessments range from \$21.10 to \$22.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that the board of review's evidence did not respond to the appellant's claim regarding the condition and location of 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 argued assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellant has not demonstrated unequal treatment by clear and convincing evidence.

The appellant did not submit any comparable properties to support this claim. The board of review presented four comparable properties. The PTAB finds the board of review's comparables are similar to the subject in size, location, and age. The properties are described as two-story, masonry, or frame and masonry single family dwellings that range in age from 53 to 59 years and range in size from 1,456 to 1,532 square feet of living area. Features include one to one and two-half baths, a full unfinished basement, and a one or one and one-half car garage. These properties have improvement assessments range from \$21.10 to

\$22.90 per square foot of living area. In comparison, the subject's improvement assessment of \$18.71 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

As to the appellant's contention that the subject's assessment should be reduced due to its location next to a train and a vacant lot, when overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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 1910.65(c). After an analysis of the data, the PTAB finds the appellant has not met this burden.

The appellant submitted no credible market evidence that indicated the subject's assessment was not reflective of market value. The appellant did not submit 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. In addition, the appellant failed to show how the condition of the subject and its location affect its market value. Accordingly, the PTAB finds the appellant has not met the burden of proving by a preponderance of the evidence that the subject property is overvalued. Therefore, the PTAB finds the subject's assessment as established by the board of review is correct and no reduction is 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.

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: January 31, 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.