



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

APPELLANT: Mark Rosenbloom
DOCKET NO.: 07-24170.001-R-1
PARCEL NO.: 11-18-421-023-0000

The parties of record before the Property Tax Appeal Board are Mark Rosenbloom, the appellant, 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: \$ 37,382
IMPR.: \$ 115,065
TOTAL: \$ 152,447

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16,113 square foot parcel of land improved with a 45 year old, two-story, frame and masonry, single-family dwelling that contains 5,835 square feet of living area, three and one-half baths, one fireplace, a two car garage, and a full unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant, via counsel, submitted data and descriptions on a total of three properties suggested as comparable to the subject and located on the subject's street or within one block of the subject. The properties are described as two story, frame, stucco, or frame and masonry, single-family dwellings. Features include: three to four and one half baths; a full unfinished basement, and two to four fireplaces. The properties are situated on lots that range in size from 6,600 to 53,400 square feet. They range: in age from 86 to 126 years; in size from 5,246 to 7,413 square feet of building area; and in improvement assessment from \$6.13 to \$15.88 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 improvement assessment of \$115,065 or \$19.72 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 within the subject's neighborhood. The properties are situated on lots that range in size from 12,210 to 24,420 square feet. They are described as two-story, masonry, frame, stucco, or frame and masonry, single-family dwellings. Features include three full and two half baths to four full and two half baths, a full unfinished basement, two to four fireplaces, and a two to three and one-half car garage. These properties range in age from 94 to 119 years and range in size from 5,416 to 6,140 square feet of living area. Their improvement assessments range from \$19.72 to \$24.91 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 submitted a letter that indicated the board of review's comparables are: located a minimum of one-quarter mile from the subject; are superior and have more amenities than the subject; and, two properties are of deluxe construction while the subject is of average construction.

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 parties presented a total of seven suggested comparable properties. The PTAB finds the board of review's comparables are the most similar to the subject in size, amenities, and lot size. The properties are described as two-story, masonry, frame, stucco, or frame and masonry, single-family dwellings. Features include three full and two half baths to four full and two half baths, a full unfinished basement, two to four fireplaces, and a two to three and one-half car garage. These properties range in age from 94 to 119 years and range in size from 5,416 to 6,140 square feet of living area. Their improvement assessments range from \$19.72 to \$24.91 per square foot of living area. In comparison, the subject's improvement assessment of \$19.72 per square foot of living area is within the range of these comparables. Therefore, 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 improvement 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.

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.