



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

APPELLANT: Peter Lipsey  
DOCKET NO.: 07-24435.001-R-1  
PARCEL NO.: 05-20-103-011-0000

The parties of record before the Property Tax Appeal Board are Peter Lipsey, 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 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:     \$ 3,960  
IMPR.:    \$ 19,607  
TOTAL:    \$ 23,567**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 703 square feet of living area. The dwelling is 94 years old, and it has a partial, unfinished basement and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as frame or stucco dwellings that range in age from 90 to 114 years old. The appellant did not disclose the number of stories for each comparable; however, they have the same classification code as the subject. Each comparable has a classification code of 2-02 under the Cook County Real Property Assessment Classified Ordinance, One Story Residence, any age, up to 999 square feet. The dwellings range in size from 630 to 981 square feet of living area. Each comparable has a garage, and one dwelling has a fireplace. However, the appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$26.75 to \$28.63 per square foot of living area. The subject's improvement assessment is \$32.22 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 board of review presented descriptions and assessment information on four comparable properties consisting of one or one and one-half story frame or stucco dwellings that range in age from 69 to 98 years old. The dwellings range in size from 791 to 1,230 square feet of living area. Each comparable has a garage and an unfinished basement, either full or partial. Two dwellings have a fireplace, and one has central air conditioning. These properties have improvement assessments ranging from \$32.95 to \$47.12 per square foot of living area. As part of its evidence, the board of review disclosed that the subject sold in May 2006 for \$300,000. 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 met this burden.

Both parties presented assessment data on a total of eight equity comparables. The comparables numbered one, two, and four by the board of review were larger in size than the subject, and the comparable numbered three much newer than the subject. As a result, the comparables submitted by the board of review received reduced weight in the Board's analysis. The appellant's comparable numbered two was also somewhat larger than the subject and likewise received reduced weight in the Board's analysis. The Board finds the comparables numbered one, three, and four were most similar to the subject in size. They were also very similar in age and, with one exception, in exterior construction as well. 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 \$26.75 to \$28.63 per square foot of living area. The subject's improvement assessment of \$32.22 per square foot of living area falls 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 is not equitable and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: June 18, 2010

*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.