



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

APPELLANT: Jerome Seiden
DOCKET NO.: 07-24538.001-R-1
PARCEL NO.: 04-21-108-004-0000

The parties of record before the Property Tax Appeal Board are Jerome Seiden, the appellant, by attorney Ronald G. Glosniak, of Leff & Cohen 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: \$28,204
IMPR: \$84,248
TOTAL: \$112,452**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 4,331 square feet of living area. The dwelling is 32 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2.5-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story or 1.5 story masonry or frame and masonry dwellings that range in size from 3,018 to 3,878 square feet of living area. All three comparables are 37 years old. Features include partial basements, central air conditioning, one or two fireplaces and two-car garages. The comparables have improvement assessments ranging from \$52,023 to \$59,548 or from \$15.36 to \$17.24 per square foot of living area. The subject's improvement assessment is \$84,248 or \$19.45 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 two-story

masonry or frame and masonry dwellings that range in age from 28 to 32 years old. The dwellings range in size from 4,393 to 4,795 square feet of living area. Features include fireplaces and central air conditioning. Three of the comparables have full unfinished basements and the fourth has a partial unfinished basement. Garages are either 2.5 or three-car. The comparable properties have improvement assessments ranging from \$87,864 to \$96,689 or from \$19.76 to \$20.75 per square foot of living area. 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 Board finds the comparables submitted by the board of review were most similar to the subject in size, style, and age. One of the comparables is also located on the same block and street as the subject property. 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 \$19.76 to \$20.75 per square foot of living area. The subject's improvement assessment of \$19.45 per square foot of living area is below the range established by the most similar comparables which is acceptable since three of the board of review's comparables have full basements as compared to the subject's partial basement. The Property Tax Appeal Board gives diminished weight to the appellant's suggested comparables. All three of the comparables are of different design and style than the subject. The subject is classified as a 2-08 two-story residence while the three comparables are classified as 2-04 residences. Two are one-story and the third is a 1.5-story residence. In addition, all three of the appellant's comparables are smaller than the subject, two significantly. Comparable number one is only 3,018 square feet; over 1,300 square feet smaller than the subject. Comparable number three is 872 square feet smaller than the subject.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore 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

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 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.