



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

APPELLANT: Susan Silverman  
DOCKET NO.: 07-24813.001-R-1  
PARCEL NO.: 05-30-201-070-0000

The parties of record before the Property Tax Appeal Board are Susan Silverman, the appellant(s), by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates 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:** \$74,021  
**IMPR:** \$188,108  
**TOTAL:** \$262,129

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 36,285 square foot parcel of land improved with a 42-year old, two-story, masonry, single-family dwelling containing 7,291 square feet of living area, five and two-half baths, two fireplaces, air conditioning, and a partial, unfinished basement. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value and unequal treatment in the assessment process as the bases of this appeal.

In support of market value argument, the appellant submitted a brief asserting that the subject has been on the market for prices ranging from a high of \$2,495,000 to a low of \$1,995,000 and that the property has not sold at those prices. To support this, the appellant included the multiple listing service sheets for the subject with various asking prices as well as a copy of a court order in the appellant's divorce proceedings ordering a new listing price of \$1,995,000. In addition, the appellant included a copy of an affidavit attesting to the various listing prices.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within 2.6 miles of the subject. The properties are described as two-story, masonry, single-family dwellings. Features include four or five and one-half baths, two or three fireplaces, air conditioning for one property, and, full unfinished basements. The properties range: in age from 2 to 96 years; in size from 6,219 to 7,252 square feet of living area; and in improvement assessments from \$22.75 to \$25.83 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 \$219,167 or \$30.06 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 three properties suggested as comparable and located within 1.2 miles of the subject. The properties are described as two-story, masonry, single-family dwellings. Features include between three and two-half and four and two-half baths, air conditioning for two properties, between two and four fireplaces, and, partial or full basements with two finished. The properties range: in age from 69 to 80 years; in size from 5,042 to 5,917 square feet of living area; and in improvement assessments from \$27.79 to \$29.85 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.

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, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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). Having considered the market value evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

As to the market value argument, the PTAB finds the appellant submitted insufficient evidence to establish the subject's market value based solely on multiple listing sheets and various asking prices. Therefore, the PTAB finds that a reduction based on market value is not warranted.

The appellant also 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 met this burden.

The parties presented a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparables most similar in size, design, and construction. The properties range: in age from 2 to 96 years; in size from 6,219 to 7,252 square feet of living area; and in improvement assessments from \$22.75 to \$25.83 per square foot of living area. In comparison, the subject's improvement assessment of \$30.06 per square foot of living area is above the range of these comparables. 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 not supported and a reduction in the 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.



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Chairman



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Member



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Member



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Member



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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: October 19, 2012



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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.