FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jason Friedman
DOCKET NO.: 07-25178.001-R-1
PARCEL NO.: 14-33-300-078-0000

The parties of record before the Property Tax Appeal Board are Jason Friedman, the appellant, by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. 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:	$18,864
IMPR.:	$195,167
TOTAL:	$214,031

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four-year old, 3,983 square foot, three-story, masonry, single-family dwelling. Features include a two-car garage, a full finished basement, and two fireplaces. The subject property is situated on a 3,144 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted information on 11 suggested comparable properties located within the subject's neighborhood code with four of the comparables located on the subject's street. The suggested comparables are two or three-story, masonry, single-family dwellings that range in age from seven to 17 years old and range in size from 3,812 to 4,330 square feet of building area. These comparables have improvement assessments that range from $39.65 to $49.90 per square foot of building area. The subject's improvement assessment is $58.82 per square foot of building

area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the subject's assessment, the board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $253,144 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties located subject's subarea with two of the comparables located within one-quarter of a mile of the subject property and one located on the same block as the subject property. The suggested comparables consist of three-story, masonry, single-family dwellings that range in age from two to nine years old and range in size from 4,184 to 4,557 square feet. Features include a two-car garage, a full basement, one or two fireplaces and air conditioning. These properties have improvement assessments that range from $58.59 to $59.07 per square foot of building 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 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.

The parties submitted a total of 15 suggested comparable properties for the Board's consideration. The Board finds that comparables #9, #10 and #11 submitted by the appellant were the most similar to the subject in, location, size, exterior construction and design. These comparables had improvement assessments that ranged from $48.00 to $49.90 per square foot of building area. The subject's improvement assessment of $58.82 per square foot of building area is 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.

Chairman

Member

Member

Member

Acting 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: November 18, 2011

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.