



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

APPELLANT: Mark Hollander  
DOCKET NO.: 07-25271.001-R-1 through 07-25271.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Hollander, the appellant, by attorney Allen A. Lefkovitz and Chris Sarris, of Allen A. Lefkovitz & 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-25271.001-R-1	13-02-124-027-0000	6,285	0	\$6,285
07-25271.002-R-1	13-02-124-028-0000	6,912	58,272	\$65,184

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two land parcels comprising 7,680 square feet. One land parcel comprising 3,840 square feet is vacant. The second parcel comprising 3,840 square feet is improved with a nine-year old, two-story, masonry, single-family dwelling. The improvement contains 4,058 square feet of living area as well as a full basement, three full and one half-baths, one fireplace, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal. At hearing, the appellant's attorney indicated that there is no dispute as to the assessment of vacant land parcel.

In support of the equity argument, the appellant submitted descriptive and assessment data for ten suggested comparables. The properties were improved with a two-story, single-family dwelling of frame or masonry exterior construction. They range: in bathrooms from three full baths to five full baths; in age from one to 62 years; in size from 3,864 to 4,747 square feet of living area; in garage area from a one-car to a four-car garage; and in improvement assessments from \$5.48 to \$15.12 per square

foot of living area. The subject's improvement assessment is \$14.36 per square foot of living area.

In addition, the appellant's pleadings included photographs of the subject and suggested comparables. Moreover, the appellant's grid analysis indicated that the subject property and all of the suggested comparables had been accorded an average condition and quality of construction by the assessor's office, while six of the ten comparables were identified as containing one or two fireplaces, therein. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$71,469 for both parcels and improvement. The improved parcel contained a total assessment of \$65,184. The board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a one-story or a two-story, frame or masonry, single-family dwelling. They range: in bathrooms from one full bath to three full and one half-baths; in age from one to 53 years; in size from 1,126 to 4,240 square feet of living area; and in improvement assessment from \$12.35 to \$21.10 per square foot. Amenities for properties #1 through #3 include a full basement, one fireplace, and a multi-car garage, while property #4 contains a one-car garage. In addition, the board's analysis reflected that the subject and the suggested comparables were accorded an average condition without further explanation. Moreover, the board's properties #1 and #2 were also submitted in evidence as appellant's properties #1 and #2, respectively.

At hearing, the board's representative rested on the evidence submissions. As a result of its analysis, the board requested confirmation of the subject's assessment.

Thereafter, the appellant's attorney verbally disputed the comparability of the board's property #4 to the subject.

After hearing the testimony and/or arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds the appellant has not met this burden.

The Board finds that comparables #1, #2 and #3 submitted by the appellant noting that comparables #1 and #2 were also submitted by the board of review are most similar to the subject in condition, improvement size, age, and/or amenities. In analysis,

the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$12.83 to \$15.12 per square foot of living area. The subject's improvement assessment at \$14.36 per square foot is within the range established by these comparables.

Further, the Board accords diminished weight to the parties' remaining properties due to a disparity in improvement size and/or age.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: August 19, 2011

*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.