



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

APPELLANT: Ruth Dwortz
DOCKET NO.: 07-25725.001-R-1
PARCEL NO.: 17-04-406-007-0000

The parties of record before the Property Tax Appeal Board are Ruth Dwortz, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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: \$ 28,044
IMPR.: \$ 100,280
TOTAL: \$ 128,324

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,420 square foot parcel of land with two improvements thereon. The initial improvement is a three-story, 111-year old, masonry, mixed-use building containing 3,687 square feet of building area. The second improvement is a two-story, 111-year old, masonry building. This second building contains 912 square feet of building area with the usage thereof in dispute in this property tax appeal.

The appellant, via counsel, argued that the subject's second building is incorrectly classified; and therefore, that the subject's market value is not accurately reflected in its assessment.

In support of this argument, the appellant's attorney submitted a brief and an affidavit. The brief stated that the subject's initial improvement is not in dispute, but that the second improvement was misclassified by the county assessor's office. The brief argues that this second improvement was actually a two-car garage and not a coach house as determined by the assessor's office. In support of this assertion, the appellant submitted an affidavit wherein the affiant declared that the second

improvement is a garage with storage on the second floor. Based upon the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$128,324. This assessment reflected a total market value of \$1,278,127 based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for class 2 property, as is the subject.

In support of the subject's assessment, the board submitted descriptive and assessment data relating to three properties submitted as suggested comparables for each of the subject's two improvements. As to improvement #1, the properties are improved with a two-story or three-story, multi-family dwelling of masonry construction. Each of these buildings was a mixed-use building containing residential and commercial units therein. They range: in age from 94 to 105 years; in size from 3,912 to 4,950 square feet of building area; and in improvement assessments from \$18.20 to \$21.88 per square foot. In comparison, the subject's improvement #1 contains an improvement assessment of \$16.48 per square foot of building area.

As to the subject's improvement #2, the board submitted descriptive and assessment data relating to three different properties submitted as suggested comparables. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 96 to 115 years; in size from 1,268 to 2,197 square feet of living area; and in improvement assessments from \$43.23 to \$67.74 per square foot of living area. In comparison the subject's improvement #2 contains an improvement assessment of \$43.34 per square foot.

After considering the parties' arguments 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 market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds the appellant's brief affidavit to be unpersuasive. The appellant's assertion that the subject's second improvement is a two-car garage and not a coach house is

unsupported. Additional support of interior photographs of the disputed improvement would have bolstered the appellant's assertion that the coach house was in fact a two-car garage with second-story storage area. However, the appellant failed to proffer such documentation.

Moreover, the Board finds that the equity comparables submitted by the board of review for both of the subject's improvements support each improvement's assessment.

Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction.

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

Frank J. Huff

Member

Member

Mark Morris

Member

JR

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: December 23, 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.