



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

APPELLANT: Ira Hochberg  
DOCKET NO.: 07-25940.001-R-1  
PARCEL NO.: 10-33-315-012-0000

The parties of record before the Property Tax Appeal Board are Ira Hochberg, 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 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: \$12,062  
IMPR.: \$71,296  
TOTAL: \$83,358**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 3,043 square feet of living area. The dwelling is 49 years old. Features of the home include a full basement finished with a recreation room, two fireplaces, central air conditioning and a 2.5-car attached garage. The property is located in Lincolnwood, Niles Township, Cook County.

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 masonry constructed single family dwellings that range in size from 3,087 to 3,212 square feet of living area. The dwellings ranged in age from 32 to 51 years old. Each comparable had a full or partial basement with two being finished, each comparable had central air conditioning, the comparables had from 1 to 3 fireplaces and each property had a 2 or 3-car attached garage. The comparables have improvement assessments ranging from \$63,500 to \$69,380 or from \$20.57 to \$21.60 per square foot of living area. The subject's improvement assessment, excluding the home improvement exemption<sup>1</sup>, was \$74,918 or \$24.62 per square foot of living area.

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<sup>1</sup> The appellant's counsel noted the subject property was receiving a home improvement exemption.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$52,176.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$86,980 was disclosed. The board of review also submitted a copy of the subject's property characteristic printout disclosing the property had a home improvement with a depreciated cost of \$128,813. Pursuant to section 15-180 of the Property Tax Code (35 ILCS 35 ILCS 200/15-180) a \$75,000 exemption was applied resulting a reduction in the improvement assessment of \$12,000 (\$75,000 x .16%) and an assessment of \$8,610 on the new improvement. Adding back the exemption, results in an improvement assessment of \$86,918 or \$28.56 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story masonry constructed dwellings that range in size from 2,460 to 2,965 square feet of living area and in age from 44 to 49 years old. Each dwelling is described as being in deluxe condition compared to the subject's average condition. Each comparable has a full or partial unfinished basement, each comparable has central air conditioning, the comparables have 1 or 2 fireplaces and each has a two-car garage. These properties have improvement assessments ranging from \$47,383 to \$57,072 or from \$15.98 to \$23.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel argued the board of review's comparables were deluxe construction with a higher cost of construction and further noted the size differences from the subject. Counsel further noted the assessor's printout for the subject disclosed the improvements had a market value of \$543,244, which converts to an assessment of \$28.56 per square foot of living area, prior to the deduction of the home improvement exemption.

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 Board finds the comparables submitted by the appellant were most similar to the subject in size, features and condition. 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 \$20.57 to \$21.60 per square foot of living area. The assessor's printout for the subject submitted by the board of review disclosed the improvements prior to considering the market value attributed to the home improvements was \$414,431, which equates to an assessment of \$21.79 per square foot of living area. The subject's improvement assessment, excluding the value attributed to the home improvement, is above the range established by the most similar comparables. Based on this record, the Board finds the subject's improvement assessment, excluding the assessment attributed to the home improvement, should be reduced to \$20.60 per square foot of living area or \$62,686. The Board further finds after considering the market value of the new improvement as disclosed on the assessor's printout, the home improvement exemption allowed by section 15-180 of the Property Tax Code and the \$8,610 assessment attributed to the home improvement after deduction of the home improvement exemption, the subject should have a revised improvement assessment of \$71,296 (\$62,686 + \$8,610).

In conclusion, 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.

*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 20, 2010

*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.