FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerome Silverman
DOCKET NO.: 07-25942.001-R-1
PARCEL NO.: 10-10-422-052-0000

The parties of record before the Property Tax Appeal Board are Jerome Silverman, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, 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:	$8,117
IMPR.:	$42,024
TOTAL:	$50,141

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is described as being improved with a two-story dwelling of masonry exterior construction that contains 2,472 square feet of living area. The dwelling is 43 years old. Features of the home include a partial unfinished basement, central air conditioning and a two-car garage. The property is located in Skokie, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment with respect to the improvement assessment. In support of this argument the appellant submitted descriptions, photographs and maps of three comparable properties. The comparables are described as being improved with two-story masonry dwellings that range in size from 2,412 to 2,599 square feet of living area. The dwellings range in age from 43 to 48 years old. Each comparable has a partial basement with one being partially finished. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a two-car garage. The comparables have improvement assessments ranging from $38,640 to $43,668 or from $15.85 to $17.24 per square foot of living area. The subject's improvement assessment is $52,218 or $21.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to $48,578.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions, photographs and assessment information on three comparable properties consisting of two-story masonry dwellings that range in size from 2,128 to 2,381 square feet of living area. The comparables range in age from 41 to 51 years old. Each comparable has a partial or full basement with one being finished with a formal recreation room. Each comparable has central air conditioning, two have a fireplace and two comparables have a 2 and a 2.5-car garage. These properties have improvement assessments ranging from $48,263 to $56,353 or from $22.68 to $23.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that board of review comparables #2 and #3 were 16% and 15% smaller than the subject dwelling while the appellant's comparables were more similar to the subject in size. The appellant also stated the board of review comparable #1 was described as being deluxe construction while the subject is in average condition. The appellant further stated board of review comparables #2 and #3 had full basements and comparable #1 had a formal recreation room in the basement. Furthermore, the appellant stated board of review comparable #1 and #3 have fireplaces.

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 overall most similar to the subject in size and features. 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 $15.85 to $17.24 per square foot of living area. The subject's improvement assessment of $21.12 per square foot of living area is above the range established by the most similar comparables in the record. Based on this record the Property Tax Appeal Board finds a reduction in the subject's improvement 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

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: September 24, 2010

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.