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

APPELLANT: Scott & Cynthia Altman
DOCKET NO.: 07-26278.001-R-1
PARCEL NO.: 09-34-209-009-0000

The parties of record before the Property Tax Appeal Board are Scott & Cynthia Altman, the appellants, by attorney David C. Dunkin, of Arnstein & Lehr 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:** | $ 9,576 |
| **IMPR.:** | $ 78,387 |
| **TOTAL:** | $ 87,963 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of 6,650 square feet of land improved with a four-year old, two-story, masonry, single-family dwelling. The improvement contains 2,958 square feet of living area as well as two full and one half-baths, a full basement, one fireplace, and a two-car garage.

The appellants argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellants submitted descriptive and assessment data for three suggested comparables as well as black and white photographs and property characteristic printouts. The properties are improved with a two-story, single-family dwelling of frame and masonry or masonry exterior construction with the properties located within a three-block radius from the subject. They range: in age from four to 15 years; in size from 2,899 to 3,169 square feet of living area; and in improvement assessments from $24.44 to $26.10 per square foot. Amenities include a full basement and a two-car garage, while properties #2 and #3 also include one fireplace. The

subject's improvement assessment is $29.43 per square foot of living area. Based upon this analysis, the appellants 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 $96,630. The board of review submitted descriptive and assessment data relating to four suggested comparables located in the subject's neighborhood. The properties are improved with a one and one-half story or two-story, frame or masonry, single-family dwelling. They range: in bathrooms from one full and one half-baths to two full and one half-baths; in age from one to 91 years; in size from 1,532 to 2,962 square feet of living area; and in improvement assessments from $29.16 to $38.23 per square foot. The properties include a full basement and two-car garage, while properties #2 through #4 also include a fireplace.

Moreover, the data indicated that property #2 sold in July, 2006 for a price of $950,000, or $339.16 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the 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 appellants contend 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 that the appellants have met this burden.

The Board finds that comparables #1 and #3 submitted by the appellants as well as comparable #3 submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from $24.44 to $29.18 per square foot of living area. The subject's improvement assessment at $29.43 per square foot is above the range established by these comparables.

Therefore, the Board finds that the appellants have demonstrated that the subject is inequitably assessed and that 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

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 21, 2012

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.