



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

APPELLANT: Steven Kaleel
DOCKET NO.: 07-26319.001-R-1
PARCEL NO.: 17-22-109-145-0000

The parties of record before the Property Tax Appeal Board are Steven Kaleel, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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: \$14,199
IMPR.: \$44,905
TOTAL: \$59,104

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1,026 square foot parcel of land improved with an 11-year old, three-story, masonry, single-family, attached dwelling containing 2,566 square feet of living area, two and one-half baths, air conditioning, and one fireplace. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of four properties suggested as comparable and located within one blocks of the subject. The properties are described as three-story, masonry, single-family, attached dwellings with two and one-half baths, air conditioning, and one or two fireplaces. The properties range: in age from 10 to 13 years; in size from 2,566 to 2,620 square feet of living area; and in improvement assessments from \$17.46 to \$20.57 per square foot of living area. The appellant also submitted black and white photographs and a copy of the Sidwell maps for the subject and the suggested

comparables. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$60,433 or \$23.55 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented the property characteristic printout and property record card for the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject property should be classified as an individually owned row house. He further asserted that the suggested comparables are this classification and are similar, if not identical, to the subject.

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 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 PTAB finds the appellant has met this burden.

The appellant submitted a total of four properties suggested as comparable to the subject. The PTAB finds the appellant's comparables most similar to the subject in size, construction, design, age, and location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, three-story, single-family, attached dwellings located within one block of the subject. The properties range: in age from 10 to 13 years; in size from 2,566 to 2,620 square feet of living area; and in improvement assessments from \$17.46 to \$20.57 per square foot of living area. In comparison, the subject's improvement assessment of \$23.55 per square foot of living area is above the range of these comparables. The PTAB finds the subject's per square foot improvement assessment is not supported 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 M. Louie

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: April 22, 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.