



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

APPELLANT: Donna Rosenberg  
DOCKET NO.: 07-26579.001-R-1  
PARCEL NO.: 05-17-312-022-0000

The parties of record before the Property Tax Appeal Board are Donna Rosenberg, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:** \$ 77,014  
**IMPR.:** \$ 163,953  
**TOTAL:** \$ 240,967

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 37,026 square foot parcel of land improved with an 89-year old, three-story, masonry, single-family dwelling containing 4,868 square feet of building area, four and one half baths, air conditioning, one fireplace, and a full unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant, via counsel, appeared before the Property Tax Appeal Board and submitted two grid sheets with data and descriptions on a total of six properties suggested as comparable to the subject and located in the subject property's neighborhood. One of the grid sheets listed three suggested comparables located at 1045 Pine, 780 Locust, and 1046 Vine. This grid sheet contained assessment information from 2006. The second grid sheet listed 2007 assessment information for three suggested comparables located at 1015 Pine, 1040 Starr, and 643 Walden. In addition, the appellant submitted assessor's web site print outs for these comparables.

The properties on the grid sheet with information from 2007 are described as two-story, masonry, stucco, or frame and masonry, single-family dwellings with three to four baths, one to two

fireplaces, and a full basement. The properties range: in age from 81 to 97 years old; in size from 3,574 to 4,857 square feet of building area; and in improvement assessment from \$26.84 to \$31.90 per square foot of living area. 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 \$163,953 or \$33.68 per square foot of living area was disclosed. The board of review submitted a copy of the assessor's property characteristics sheet. The characteristics sheet lists the subject as having deluxe construction quality. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding three properties suggested as comparable and located in the subject's neighborhood. The board of review's comparable #1 is the subject property. The remaining comparables are described as two-story, frame and masonry, single-family dwellings with three to four full and four half baths, air conditioning, two to four fireplaces, and a full basement. The properties range: in age from 70 to 82 years old; in size from 4,811 to 4,947 square feet of building area and in improvement assessment from \$36.95 to \$106.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a letter that stated that the board of review's suggested comparables are located miles from the subject and in different sub areas than the subject property. The rebuttal also indicated that the subject is frame and masonry constructed and, "is of average construction or of lower quality". No documentation was submitted in support of these assertions.

At hearing, the appellant's attorney argued that the subject's assessment should be reduced as the subject's 2010 assessment was lowered, pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The board of review's representative argued that 2010 is in a different triennial period than 2007 and therefore the Hoyne Savings and Loan Association case is not applicable. In addition, the board of review's representative argued that no weight should be given to the appellant's suggested comparables that contained information from 2006.

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 not met this burden.

The parties presented a total of six suggested comparable properties that contained data from 2007. No weight was given to the appellant's comparables that contained information from 2006 as 2006 was in a different triennial assessment period than 2007. The Board finds the board of review's comparables #2, #3, and #4 are the most similar to the subject in size, design, construction, and amenities. These properties are located in the subject's neighborhood code. They are described as two-story, frame and masonry, single-family dwellings with three to four full and four half baths, air conditioning, two to four fireplaces, and a full basement. The properties range: in age from 70 to 82 years old; in size from 4,811 to 4,947 square feet of building area and in improvement assessment from \$36.95 to \$106.85 per square foot of living area. Diminished weight was given to the appellant's comparables from 2007 due to their disparity in size. The subject's improvement assessment of \$33.68 per square foot of living area is below the range of the most similar comparables. Therefore, after considering adjustments and the differences in both parties' 2007 comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

Additionally the Board finds no reduction is warranted pursuant to the Hoyne Savings & Loan Assoc. decision. The Board finds that 2007 and 2010 are in different triennial assessment periods. Moreover, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 properties was 16% in 2007 and was 10% in 2010. Therefore, the Board finds no 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

*J. R.*

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

*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.