FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Friedman
DOCKET NO.: 07-26679.001-R-1
PARCEL NO.: 10-35-422-014-0000

The parties of record before the Property Tax Appeal Board are David Friedman, the appellant, by attorney Scott Longstreet, of Park & Longstreet, P.C. in Rolling Meadows; 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:	$11,255
IMPR.:	$36,036
TOTAL:	$47,291

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 53-year old, one-story, masonry, single-family dwelling. It contains 1,386 square feet of living area and is situated on a 7,816 square foot lot. Features include two full baths, three bedrooms, a full, unfinished basement, central air conditioning, one fireplace, and an attached two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for 12 suggested comparables. The properties are improved with a one or one and one-half story, masonry or frame and masonry, single-family dwelling, all of which are located in the subject's neighborhood. They range: in age from 51 to 91 years; in size from 1,245 to 1,534 square feet of living area; and in improvement assessment from $21.57 to $24.94 per square foot of living area. The subject's improvement assessment is $26.00 per square foot of living area. Amenities for the suggested

comparable properties include one to two and one half-baths, a full or partial, finished or unfinished basement, central air conditioning for seven properties, one fireplace for three properties, and a one to two and one-half car garage for 10 properties. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of $36,036 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a one-story, masonry, single-family dwelling. They range: in age from 53 to 55 years; in size from 1,361 to 1,493 square feet of living area; and in improvement assessment from $26.45 to $28.55 per square foot of living area. Amenities for the properties include one and one-half to three full baths, three or four bedrooms, a full or partial, finished or unfinished basement, central air conditioning for three properties, one or two fireplaces, and a one to two-car garage.

At hearing, the board of review's representative indicated that their comparable #4 is pro-rated with PIN 10-35-315-027-0000 and introduced its ASIQ printout as Exhibit "A". The ASIQ indicated that the proper improvement assessment for comparable #4 is $26.71 per square foot of living area. The appellant's attorney proffered two maps marked Exhibits "B" and "C" to show the location of the parties' comparables in relation to the subject property. He indicated that the board's comparables #2 and #3 are located at least one and two miles from the subject, respectively.

After hearing the testimony 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 not 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 not met this burden.

The parties submitted a total of 16 comparable properties for the Board's consideration. The Board finds that comparables #4, #9 and #10 submitted by the appellant and comparable #1 submitted by the board of review are most similar to the subject in design, exterior construction and size. They are all one-story, masonry, single-family dwellings that contain between 1,330 and 1,393 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in

improvement assessment from $23.88 to $28.55 per square foot of living area. The subject's improvement assessment at $26.00 per square foot is within the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and a reduction is not 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: August 28, 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.