



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

APPELLANT: David Friedman
DOCKET NO.: 07-26692.001-R-1 through 07-26692.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Friedman, the appellant(s), by attorney Stephanie Park, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-26692.001-R-1	10-35-413-047-0000	8,943	30,330	\$39,273
07-26692.002-R-1	10-35-413-048-0000	5,892	60,660	\$66,552
07-26692.003-R-1	10-35-413-049-0000	1,249	30,330	\$31,579

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 11,171 square feet of land, which is improved with a 62 year old, two-story, masonry, single-family dwelling containing 7,176 square feet of living area. The dwelling's amenities include two and one-half baths, a full unfinished basement, air conditioning, two fireplaces, and a two-car garage. The subject improvement is spread over three separate PINs, and is prorated accordingly. The PINs ending in -047 and -049 are prorated at 25% each, while the PIN ending in -048 is prorated at 50%. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on four properties suggested as comparable to the subject. These suggested comparables are described as masonry or frame and masonry, two-story, single family dwellings that range in age from 2 to 59 years old, and in size from 5,087 to 7,916 square feet of living area. These dwellings have from four and one-half to eight and three one-half baths, and either a full unfinished basement, or a full basement with a formal recreation room. Additionally, all of the properties have air conditioning, a fireplace, ranging from two to six fireplaces, and three have a

garage, ranging from a two-car to a four-car garage. These suggested comparables have improvement assessments ranging from \$10.74 to \$13.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$137,409 was disclosed. This assessed value is the total value of all three PINs. In support of the subject's assessment, the board of review presented descriptive and assessment information, as well as black and white photographs of two properties suggested as comparable to the subject. These properties are described as two-story, masonry, 53 year old, single family dwellings that range in size from 5,007 to 5,998 square feet of living area. These dwellings have either three and one-half or four and one-half baths, and either a full unfinished basement, or a partial basement with a formal recreation room. Both of the suggested comparables have air conditioning, either one to two fireplaces, and a two-car garage. These suggested comparables have improvement assessments of \$17.10 to \$17.95 per square foot of living area. The subject's assessment is \$16.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted.

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without object from the appellant, and marked as "Exhibit BOR-A." Mr. Lara then testified that three of the appellant's comparables varied significantly in age from the subject, and that the remaining comparable submitted by the appellant had a different exterior construction than the subject. Mr. Lara added that the board of review's comparables were all of similar age and exterior construction to the subject, and were closer in proximity to the subject.

In rebuttal, Mr. Longstreet argued that the newer suggested comparables submitted by the appellant gives more credence to the equity argument. In essence, Mr. Longstreet argued that younger improvements should have a higher improvement assessment than older properties, everything else being equal; but that in this appeal, the younger improvements have a lower improvement assessment than the older subject. Mr. Longstreet also pointed out that the board of review's comparables all vary significantly in improvement size from the subject.

Mr. Lara countered Mr. Longstreet's argument by stating that everything else is not equal, because the appellant's comparables are all significantly far from the subject. Therefore, it is

reasonable to assume that the younger improvements have a lower improvement assessment than the subject. Mr. Lara offered no reasons or supporting evidence to support this assertion.

After reviewing the record, 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 appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #1 and #3 submitted by the appellant, and Comparable #1 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. The comparables had improvement assessments that ranged from \$10.74 to \$17.10 per square foot of living area. The subject's improvement assessment of \$16.91 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment 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.

Donald 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: August 28, 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.