



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

APPELLANT: Margaret Geiger  
DOCKET NO.: 07-27576.001-R-1  
PARCEL NO.: 04-32-401-162-0000

The parties of record before the Property Tax Appeal Board are Margaret Geiger, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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: \$18,585  
IMPR.: \$49,825  
TOTAL: \$68,410**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of frame construction containing 3,061 square feet of living area<sup>1</sup>. The dwelling is 23 years old. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 1 or 1½-story frame dwellings that range in age from 19 to 60 years old. The comparable dwellings range in size from 2,313 to 2,743 square feet of living area. One comparable features a partial, unfinished basement and two have slab foundations. All comparables have fireplaces and 2 or 2½-car garages. Two have central air conditioning. The comparables have improvement assessments ranging from \$13.03 to \$17.79 per square foot of living area. The subject's improvement

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<sup>1</sup> The appellant claims the dwelling contains 2,675 square feet of living area based on room sizes supplied by the architect. The board of review claims the dwelling contains 3,061 square feet of living area based on the assessor's measurements shown on the property characteristics sheet. The appellant provided a schematic of the dwelling with dimensions.

assessment is \$16.28 per square foot of living area<sup>2</sup>. 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties<sup>3</sup> consisting of 1-story frame dwellings that range in age from 19 to 52 years old. The dwellings range in size from 1,978 to 2,743 square feet of living area. One comparable features a full, finished basement, one has a partial, unfinished basement, and two have crawl-space foundations. All have fireplaces and 1 or 2-car garages. Two comparables feature central air conditioning. These properties have improvement assessments ranging from \$16.16 to \$17.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant, in rebuttal, compares the subject's age to the board of review's comparables, and claims the board of review's size is incorrect.

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 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.

Initially the board finds the subject contains 3,061 square feet of living area. The board finds the best evidence of the subject's size is the property characteristics sheet. In order to be fair and consistent, assessors use outside measurements of dwellings rather than inside measurements, and include all hallways, closets, and interior space as living area. Based on the evidence provided by the appellant, the Board calculates the interior space of the dwelling (less garage) to be 3,142 square feet. Therefore, the Board finds the board of review's size of 3,061 square feet of living area to be correct. Appellant's comparables #2 and #3 featured a slab foundation, and appellant's comparable #3 was 1½-story and much older than the subject. The board of review's comparables #2, #3 and #4 were all much older than the subject. Therefore, these five comparables received less

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<sup>2</sup> Based on the board of review's size.

<sup>3</sup> The board of review's comparable #1 was the same property as the appellant's comparable #1.

weight in the Board's analysis. The Board finds comparable #1 submitted by the appellant and comparable #1 submitted by the board of review, which were the same property, most similar to the subject in location, size, style, exterior construction, features and age. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. This comparable, common to both parties, had an improvement assessment of \$17.78 per square foot of living area. The subject's improvement assessment of \$16.28 per square foot of living area is below this comparable. 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.

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

*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: January 21, 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.