



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

APPELLANT: Herbert Rudoy
DOCKET NO.: 07-28125.001-R-1
PARCEL NO.: 14-33-307-017-0000

The parties of record before the Property Tax Appeal Board are Herbert Rudoy, 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 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: \$ 24,442
IMPR.: \$ 147,929
TOTAL: \$ 172,371

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 113-year old, three-story, masonry, single-family dwelling. It contains 4,752 square feet of living area and is situated on a 2,952 square foot lot. Features include four and one half-baths, four bedrooms, a full basement with a recreational room, central air conditioning, and a detached two-car garage.

The appellant, via counsel, 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 three suggested comparables. The properties are improved with a 118-year old, two or three-story, masonry, single-family dwelling, all of which are located on the same street as the subject. They range in size from 2,563 to 3,630 square feet of living area and in improvement assessment from \$20.07 to \$34.37 per square foot of living area. The subject's improvement assessment is \$36.16 per square foot of living area. Amenities for the suggested comparable properties include two to

three full baths, a full, unfinished basement, central air conditioning, one or two fireplaces for two properties, and a two or three-car garage for two properties. The appellant also submitted a 2008 board of review notice indicating that the subject's assessment was reduced to \$172,371 for the 2008 tax year. 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 \$171,832 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, one of which is located within a one-quarter mile radius of the subject. The properties are improved with a three-story, masonry, single-family dwelling. They range: in age from 109 to 118 years; in size from 4,054 to 4,505 square feet of living area; and in improvement assessment from \$39.31 to \$49.79 per square foot of living area. Amenities for the properties include four and one half to six and one half-baths, five or six bedrooms, a full, finished or unfinished basement, central air conditioning, two fireplaces for three properties, and a two or two and one-half car garage.

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 Board finds the appellant has not met this burden.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparables #1, #3 and #4 submitted by the board of review are most similar to the subject in design, improvement size, and/or amenities. They are three-story, masonry, single-family dwellings containing between 4,313 and 4,505 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$39.31 to \$49.79 per square foot of living area. The subject's improvement assessment at \$36.16 per square foot is below 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 no reduction in the subject's assessment is warranted.

However, the Board finds the appellant also included evidence of the 2008 assessment for the subject property. This year is within the triennial assessment cycle that is the subject of this appeal. The Board finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". 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 (1st Dist. 1979). Therefore, the Board finds that based upon the board of review's 2008 assessment reduction, it is appropriate to reduce the appellant's 2007 assessment to \$172,371. Thereby, the Board finds that 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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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

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.