



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

APPELLANT: Robert K. Steinbaugh
DOCKET NO.: 07-28137.001-R-1
PARCEL NO.: 14-33-105-014-0000

The parties of record before the Property Tax Appeal Board are Robert K. Steinbaugh, the appellant(s), 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: \$ 46,608
IMPR.: \$ 108,259
TOTAL: \$ 154,867

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,105 square foot parcel of land improved with two improvements. Improvement #1 is a 123-year old, two-story, masonry, class 2-11, multi-family dwelling containing three apartments. It contains eight bedrooms, three full and two half-baths, and three fireplaces. The walk-out basement is finished as an apartment. Improvement #2 is a 123-year old, two-story, masonry, class 2-11, multi-family dwelling containing two apartment units. Its features include four bedrooms and two full baths. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument for Improvement #1, the appellant submitted descriptive data and assessment information for three properties suggested as comparable, two of which are located within a two block radius of the subject property. The properties are described as a class 2-11 or class 2-09, two or three-story, masonry, multi-family or single-family dwelling. Amenities include three to six full baths, a full, finished or unfinished basement, and a three-car garage for one property.

The properties range: in age from 115 to 118 years; in size from 3,135 to 5,778 square feet of living area; and in improvement assessment from \$9.56 to \$15.86 per square foot of living area. The appellant only provided 2006 assessment data for comparable #1 although 2007 is the assessment date in question. Additionally, the appellant's evidence reflects that comparable #3 is prorated with another permanent index number and is therefore only a partial assessment. No suggested comparables were submitted for Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also argued that the county overstated the subject's square footage of living area for Improvement #1 as 6,514 square feet when it should be 4,666 square feet and the square footage of living area for Improvement #2 as 2,112 square feet when it should be 1,168 square feet. As evidence of the incorrect square footage, the appellant submitted a photocopied survey of the subject property. It is undated but indicates that there are two two-story, masonry structures located on the property. Additionally, it contains no verified calculations, affidavit or signature verifying the correct square footage. The appellant argued that the first floor of Improvement #2 is not a multi-unit dwelling but a garage with an apartment above, however, the assessor's printout submitted by the appellant indicates no garage exists and no photographic evidence was provided by the appellant. 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 #1 improvement assessment of \$81,382 and Improvement #2 improvement assessment of \$26,877 was disclosed.

In support of the subject's assessment, the board of review provided the county database printouts detailing descriptive and assessment data for each improvement. No other evidence was provided by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that the board of review did not submit any comparable properties rebutting the appellant's comparables.

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 first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that Improvement #1 contains 4,666 square feet of living area and Improvement #2 contains 1,168 square feet of living area. The survey indicates that Improvement #2 is a

two-story, masonry building which does not confirm the appellant's claim that the first floor is used solely as a garage. Additionally, the appellant failed to submit any affidavits or photographic evidence to substantiate this claim. As to Improvement #1, the county records indicate that the subject's basement is a finished apartment included in the subject's total square footage of living area. Again, the appellant failed to submit any evidence, such as an affidavit or photographic evidence, to indicate otherwise. Therefore, the Board accepts the square footage calculations of the county as correct and finds that the subject's Improvement #1 contains 6,514 square feet of living area and Improvement #2 contains 2,112 square feet of living area. Furthermore, the Board finds that the subject's Improvement #1 improvement assessment is \$12.49 per square foot of living area and its Improvement #2 improvement assessment is \$12.73 per square foot of living area.

The appellant also 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 appellant submitted a total of three comparable properties for the Board's consideration. The Board finds only one of these comparables similar to the subject property, comparable #2, however its improvement assessment per square foot is greater than the subject property's Improvement #1 per square foot value. The appellant's comparable #1 is a single-family home which differs from the multi-family subject property. In addition, it reflects 2006 assessment data. Furthermore, the appellant's comparable #3 is pro-rated with another unidentified parcel and therefore is not a full assessment. No comparables were submitted by the appellant for comparison to Improvement #2 and the board of review failed to provide any comparables for either improvement.

Accordingly, the Board finds that the appellant has not met the burden of clear and convincing evidence as there is no range of equity comparables with which to compare the subject. Therefore, 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: October 19, 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.