FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marshall Marcovitz
DOCKET NO.: 07-28151.001-R-1
PARCEL NO.: 14-33-324-010-0000

The parties of record before the Property Tax Appeal Board are Marshall Marcovitz, the appellant, by attorney Robert M. Sarnoff, of Sarnoff & Baccash 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:	$21,600
IMPR.:	$105,560
TOTAL:	$127,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 2,976 square feet of living area. The dwelling is 118 years old and built on a slab foundation. Features of the home include central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 2 or 3-story[1] frame or masonry dwellings that range in age from 118 to 124 years old. The comparable dwellings range in size from 2,880 to 3,153 square feet of living area. All comparables feature full basements, one of which is finished[1]. Two comparables feature central air conditioning and fireplaces and two have 2-car garages. The comparables have improvement assessments ranging from $27.25 to $34.08 per square foot of living area. The subject's improvement assessment is $35.47 per square foot of living area. Based on

[1] Appellant claims comparable #3 is a 2-story dwelling with a finished basement but the property characteristics sheet indicates it is a 3-story dwelling with an unfinished basement.

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 consisting of 2-story masonry dwellings that range in age from 103 to 118 years old. The dwellings range in size from 2,536 to 2,936 square feet of living area. All comparables feature full or partial basements, all of which are finished. Two comparables feature central air conditioning and fireplaces, and three have 2-car garages. These properties have improvement assessments ranging from $36.10 to $45.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

Comparable #3 submitted by the appellant was a 3-story frame dwelling, and comparables #2 and #4 submitted by the board of review were smaller than the subject. Therefore, these three comparables received less weight in the Board's analysis. Although none of the comparables had slab foundations, the Board finds comparables #1 and #2 submitted by the appellant and comparables #1 and #3 submitted by the board of review were most similar to the subject in location, size, style, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $27.25 to $40.78 per square foot of living area. The subject's improvement assessment of $35.47 per square foot of living area is within the range established by the most similar 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.

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: January 21, 2011

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.