



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

APPELLANT: Steve Feiger  
DOCKET NO.: 07-28354.001-R-1 through 07-28354.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Steve Feiger, the appellant, by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28354.001-R-1	14-33-104-047-0000	16,400	146,005	\$162,405
07-28354.002-R-1	14-33-104-048-0000	16,400	146,005	\$162,405

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 5,000 square feet of land improved with a 15-year old, three-story, masonry and stucco, single-family dwelling. The subject includes a crawl space, four full and two half-baths, two fireplaces, and a three-car garage.

The appellant raised three arguments: unequal treatment in the assessment process; that the improvement's size proffered by the county is inaccurate; and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

As to the subject improvement's size, the appellant submitted a residential appraisal report reflecting 6,562 square feet of living area. In support of this assertion, the appellant's appraiser submitted floor plans for the subject that included square footage calculations.

In support of the argument that the subject was inequitably assessed, the appellant, via counsel, submitted data and descriptions on a total of five properties suggested as comparable to the subject and located within the subject's

neighborhood. The properties ranged in size from 6,413 to 7,311 square feet and ranged in improvement assessment from \$41.58 to \$47.58 per square foot. In comparison, the subject was assessed at \$52.60 per square foot based on the subject containing 6,562 square feet. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the market value argument, the appellant submitted a residential appraisal summary report of the subject property with an effective date of January 1, 2007. The appraiser inspected the subject property and estimated a market value of \$2,960,000, based upon the sales comparison and cost approaches to value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$377,960. The subject's assessment reflects a market value of \$3,764,542 using the Illinois Department of Revenue median level of assessment for class 2, residential property of 10.04% for tax year 2007. The board of review submitted the subject's 2007 property characteristics printout which indicated the subject contained 7,308 square feet of living area; however, the board of review also submitted a 2008 property characteristics printout which indicated the subject contained 6,562 square feet of living area. In addition, the board of review submitted detailed descriptive and assessment data on four suggested comparables which ranged in size from 5,607 to 6,704 square feet of living area. These properties ranged in improvement assessments from \$31.63 to \$57.97 per square foot. The board of review's evidence indicated that comparable #2 sold in May 2007 for \$3,650,000 or \$558.62 per square foot of living area. Based upon this evidence, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the issue of the subject's size, the PTAB finds that the best evidence of the subject's size was submitted by the appellant; therefore, the subject's improvement contains 6,562 square feet of living area.

The appellant argued assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the PTAB finds the appellant has not demonstrated unequal treatment by clear and convincing evidence.

The parties presented a total of nine suggested comparable properties. The PTAB finds the board of review's comparable #2

and the appellant's comparables #2 and #3 are the most similar to the subject in size, design, and age. The properties are described as three-story, masonry, single-family dwellings. These properties range in size from 6,534 to 6,549 square feet of living area. Their improvement assessments ranged from \$43.00 to \$57.97 per square foot of living area. The subject's assessment of \$52.60 per square foot of living area is within the range of the most similar comparables.

Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction based on assessment inequity is not warranted.

As to the appellant's market value argument, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the PTAB thoroughly considered the parties' evidence and finds the best evidence to be the appellant's appraisal. The Board finds this appraisal to be persuasive for the appraiser inspected the subject property and developed the cost and sales comparison approaches to value in estimating the subject's market value. Moreover, market data was used to obtain improved sale comparables while providing sufficient detail regarding each sale as well as appropriate adjustments, where necessary.

Therefore, the PTAB finds that the subject property contained a market value of \$2,960,000 for tax year 2007. Since the market value of the subject has been established, the median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 10.04% will apply. Therefore, the PTAB finds that a reduction to the appellant's request 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.

*Donald 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: March 22, 2013

*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.