



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

APPELLANT: David Zerlin  
DOCKET NO.: 07-28947.001-R-1  
PARCEL NO.: 14-32-403-020-0000

The parties of record before the Property Tax Appeal Board are David Zerlin, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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:

**LAND:** \$ 19,872  
**IMPR.:** \$ 31,118  
**TOTAL:** \$ 50,990

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 2,400 square feet of land improved with an 118-year old, two-story, multi-family dwelling of frame construction. The property contains 1,216 square feet of living area. Features of the home include two baths and a full, unfinished basement.

The appellant's attorney raised two arguments: that the subject property is in poor condition; and that there was unequal treatment in the assessment process.

In support of the condition of the subject property, the appellant's attorney submitted information and photographs indicating that the property is in poor condition due to advanced deterioration of the physical structure and the poor quality of building materials.

In support of the equity argument, the appellant submitted description and assessment information on three comparable

properties described as frame dwellings located less than two blocks from the subject property. The properties range: in age from 118 to 123 years; in size from 1,360 to 1,434 square feet of living area; and in improvement assessments from \$14.53 to \$32.28 square feet of living area. Features include a full unfinished basement. The subject's improvement assessment is \$36.28 per square feet of living area. 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 of \$63,988 was disclosed. The board of review presented descriptions and assessment information on three comparable properties. Two of the properties are located within one-quarter mile of the subject and the other is within the subject's subarea. The properties consist of three-story, masonry dwellings that are one year old. The dwellings range in size from 3,571 to 3,604 square feet of living area. Features include four and two half-baths to five and one half-baths, two fireplaces, air conditioning, and a two-car or two and one-half car garage. These properties have improvement assessments ranging from \$4.87 to \$24.37 per square foot of living area.

In addition, the board of review submitted sales data for two of the comparables. They sold from June 1, 2005 to October 1, 2005 for prices of \$670,000 to \$1,130,000.

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 warranted.

As to the issue of the subject property's condition. The Board finds that the property is in poor condition.

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 met this burden.

The Board finds the comparables submitted by the appellant were most similar to the subject in location, size, 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 \$14.53 to \$32.28 per square foot of living area. The subject's improvement assessment of \$36.28 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the

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Board finds the subject's improvement assessment is not equitable and 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*

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Chairman

*Frank J. Huff*

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Member

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Member

*Mario M. Louie*

\_\_\_\_\_  
Member

*J.R.*

\_\_\_\_\_  
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*

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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.