



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

APPELLANT: Rudolf Mayer
DOCKET NO.: 07-29029.001-R-1
PARCEL NO.: 03-23-308-027-0000

The parties of record before the Property Tax Appeal Board are Rudolf Mayer, 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 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: \$14,400
IMPR.: \$68,072
TOTAL: \$82,472

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 18-year old, two-story, masonry, single-family dwelling. It is situated on a 20,000 square foot lot. Features include two full and one half-baths, four bedrooms, a full, unfinished basement, one fireplace, central air conditioning, and an attached three-car garage.

The appellant 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 11 suggested comparables. The properties are improved with a two-story, masonry or frame and masonry, single-family dwelling, all of which are located within a three block radius of the subject. They range: in age from 17 to 21 years; in size from 2,978 to 3,785 square feet of living area; and in improvement assessment from \$13.69 to \$17.36 per square foot of living area. Amenities for the suggested comparable properties include two and one half to three and one half-baths, a full or partial, unfinished basement, central air conditioning for eight properties, one

fireplace and a two to three and one-half car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The appellant also argued that the county incorrectly listed the subject's square footage of living area as 4,065 square feet. The appellant submitted an unsigned schematic drawing of the subject with handwritten square footage calculations indicating the correct square footage is 3,497 square feet of living area. As additional support, the appellant submitted a survey signed by Edward Molloy dated October 22, 1990.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$68,072 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 located within the subject's neighborhood, two of which are located within a one-quarter mile radius of the subject. The properties are improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from 9 to 21 years; in size from 3,816 to 4,639 square feet of living area; and in improvement assessment from \$16.90 to \$17.34 per square foot of living area. Amenities for the properties include two and one half to three and two half-baths, four bedrooms, a full, finished or unfinished basement, central air conditioning, one or two fireplaces, and a two to three 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 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 the subject contains 3,497 square feet of living area. The schematic drawing is unsigned and the square footage calculations are handwritten on the page. Additionally, the drawing is entitled "Page 6" yet was submitted as a single page of evidence with no certification that it accurately depicts the subject property. The survey submitted by the appellant is from 1990 and includes an outline of the property, however, there are no calculations of building square footage included, therefore, the square footage of living area claimed by the appellant is speculative. The Board's calculations conclude that the assessor's square footage is supported. Therefore, the Board finds that the subject contains 4,065 square feet of living area. This reflects an improvement assessment of \$16.75 per square foot of living area.

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 15 comparable properties for the Board's consideration. The Board finds that comparables #6 and #10 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in exterior construction, design, improvement size, location, and/or amenities. They are two-story, masonry, single-family dwellings containing between 3,613 and 3,839 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$16.36 to \$17.34 per square foot of living area. The subject's improvement assessment at \$16.75 per square foot is within 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.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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

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.