



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

APPELLANT: Aaron Stal
DOCKET NO.: 07-29223.001-R-1
PARCEL NO.: 14-32-134-004-0000

The parties of record before the Property Tax Appeal Board are Aaron Stal, the appellant, by attorney Michael E. Crane, of Crane & Norcross 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: \$ 20,874
IMPR.: \$ 53,088
TOTAL: \$ 73,962**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, multi-family building of frame construction containing 1,722 square feet of building area. The building is 138 years old. Features of the building include two apartment units and a full unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story, multi-family, frame buildings that range in age from 118 to 125 years old. The comparables have the same neighborhood and classification codes as the subject. The comparables range in size from 1,764 to 1,933 square feet of building area, and each has two apartment units. Three buildings have a full unfinished basement, and one has a partial basement finished with an apartment. Two comparables have a garage, and another comparable has central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$19.79 to \$26.14 per square foot of building area. The subject's improvement assessment is \$30.83 per square foot of building 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, multi-family, frame buildings that range in age from 108 to 128 years old. The comparables all have the same neighborhood and classification codes as the subject, and three are located one-quarter mile from the subject. The comparables range in size from 1,230 to 1,728 square feet of building area, and each has two apartment units. Two buildings have a crawl-space foundation; one has a partial finished basement; and one has a full unfinished basement. Three comparables have garages. These properties have improvement assessments ranging from \$31.22 to \$38.01 per square foot of building 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.

Both parties presented assessment data on a total of eight equity comparables. All of the comparables submitted by both parties were two-story, multi-family, frame buildings like the subject. The comparables numbered three and four by the board of review were much smaller than the subject, and the comparables numbered one and four differed in foundation. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparables and the comparable numbered two by the board of review were most similar to the subject in size. 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 \$19.79 to \$32.25 per square foot of building area. The subject's improvement assessment of \$30.83 per square foot of building area falls 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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 18, 2011

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.