



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

APPELLANT: Richard Eisen
DOCKET NO.: 07-29274.001-R-1
PARCEL NO.: 04-11-302-031-0000

The parties of record before the Property Tax Appeal Board are Richard Eisen, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$ 35,126
IMPR.: \$ 136,960
TOTAL: \$ 172,086

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 4,280 square feet of living area. The dwelling is 28 years old. The home is in deluxe condition, and its features include a partial, unfinished basement, central air conditioning, four fireplaces, and a two-car garage.

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 frame and masonry dwellings that range in age from 33 to 56 years old. All of the comparables have the same assigned neighborhood code as the subject property, and one is located on the same block as the subject property. The comparable dwellings range in size from 3,930 to 4,532 square feet of living area. Three comparables have unfinished basements, either full or unfinished, and one has a slab foundation. Each comparable has central air conditioning, two fireplaces, and an attached garage, either two and one-half car or three-car. The comparables have improvement assessments ranging from \$24.20 to \$27.72 per square foot of living area. The subject's improvement assessment is \$32.25 per square foot 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 was disclosed. The board of review presented descriptions and assessment information on two comparable properties that have the same assigned neighborhood code as the subject. Both comparables are two-story masonry dwellings in deluxe condition. The dwellings are 23 and 41 years old, and they contain 4,411 and 4,148 square feet of living area, respectively. Both have central air conditioning, two or three fireplaces, an attached three-car garage, and a full basement, either finished or unfinished. These properties have improvement assessments of \$32.12 and \$31.58 per square foot of living area, respectively. 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 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 met this burden.

The Board finds that the appellant's comparable #1 was much older than the subject and had a concrete slab foundation, inferior to the subject's partial, unfinished basement. The board of review's comparable #2 was thirteen years older than the subject and had a full, finished basement compared to the subject's partial, unfinished basement. As a result, these two comparables received reduced weight in the Board's analysis.

The Board finds that the remaining four comparables were very similar to the subject in style and features and were generally similar in size. The board of review's comparable #1 had masonry exterior construction like the subject and was also in deluxe condition. Located on the same block as the subject, the appellant's comparable #4 was the most similar in location. Despite differences in exterior construction, the appellant's comparables #2 through #4 were very similar to the subject in almost all other respects. Consequently, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$25.18 to \$32.12 per square foot of living area. The subject's improvement assessment of \$32.25 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 Board finds the subject's improvement assessment is not equitable and a slight 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

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: February 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.