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

APPELLANT: Caren A. Lederer
DOCKET NO.: 07-29440.001-R-1
PARCEL NO.: 13-36-410-001-0000

The parties of record before the Property Tax Appeal Board are Caren A. Lederer, the appellant(s), by attorney Liat R. Meisler, of Golan & Christie LLP 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:** | $ 7,779 |
| **IMPR.:** | $ 53,805 |
| **TOTAL:** | $ 61,584 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a 3,087 square foot parcel improved with two dwellings. One building consists of a two-story, seven-year-old, single-family dwelling of frame and masonry construction containing 2,224 square feet of living area with three and one-half bathrooms, a full-unfinished basement, central air-conditioning and a fireplace. The other building consists of a one-story, seven-year-old, single-family dwelling of frame construction containing 555 square feet of living area with one full bathroom. The subject is located in West Chicago Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story,

single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,052 to 3,304 square feet of living area and range in age from three to seven years old. The comparables contain from two to three and one-half bathrooms, central air-conditioning and a two-car detached garage. Three comparables have a fireplace. The improvement assessments range from $14.87 to $21.34 per square foot of living area. Based on the evidence submitted, 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 total assessment of $61,584 was disclosed. The subject's two-story dwelling has an improvement assessment of $37,664 or $16.94 per square foot of living area and the one-story dwelling has an improvement assessment of $16,141 or $29.08 per square foot.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on four suggested comparable properties. The four comparables are improved with two-story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,633 to 2,534 square feet of living area and range in age from three to seven years old. The comparables contain from two to three and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning and a two-car garage. The improvement assessments range from $18.00 to $23.00 per square foot of living area. The appellant's comparables one and two and the board of review's comparables one and two are the same properties. Based on the evidence presented, 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the two-story dwelling, the Board finds the appellant's comparables one, two and three and the board of review's comparable four to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, design, age, amenities and location and have improvement assessments ranging from $19.05 to $23.00 per square foot of living area. The subject's two-story dwelling has an improvement assessment per square foot of $16.94 which falls

below the range established by these properties. The Board finds the two remaining comparables less similar to the subject in improvement size and accorded less weight. The appellant's comparables one and two and the board of review's comparables one and two are the same properties.

Regarding the one-story dwelling, the Board finds that the appellant failed to provide any equity comparables or any evidence showing that the subject was treated inequitably in the assessment process. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's improvement assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwellings were inequitably assessed by clear and convincing evidence and a reduction 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.

Chairman

Member

Member

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: September 24, 2010

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.