



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

APPELLANT: Marilyn Friedman
DOCKET NO.: 07-30067.001-R-1
PARCEL NO.: 04-06-308-072-0000

The parties of record before the Property Tax Appeal Board are Marilyn Friedman, the appellant, by attorney Herbert B. Rosenberg of Schoenberg Finkel Newman & Rosenberg LLC 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: \$5,387
IMPR.: \$39,964
TOTAL: \$45,351**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of frame and masonry construction containing 2,172 square feet of living area. The dwelling is 20 years old and has a concrete slab foundation. Features of the home include central air conditioning, a fireplace and a 2-car garage.

The appellant's appeal is based on overvaluation and inequity. In support of the overvaluation argument the appellant submitted sales data showing 18 comparables have sold from January 2004 through June 2007 for prices ranging from \$287,500 to \$411,000 or \$166.21 to \$273.09 per square foot, including land. No other descriptive data was provided for these properties. In support of the inequity argument the appellant submitted information on four comparable properties described as 1.5-story frame and masonry dwellings that are 20 years old. The comparable dwellings have 2,172 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$15.10 to \$16.40 per square foot of living area. The subject's improvement assessment is \$18.40 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 subject has an estimated market value of approximately \$451,703 or \$207.97 per square foot of living area including land, as reflected by its assessment and the Cook County 2007 three-year median level of assessments for Class 2 residential property of 10.04%. The board of review also presented descriptions and assessment information on three comparable properties consisting of 1.5-story frame and masonry dwellings that are 20 years old. The dwellings have 1,948 or 2,172 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a 2-car garage. One of these comparables also had a sale on February 1, 2004 for \$361,000 or \$166.21 per square foot, including land. These properties have improvement assessments ranging from \$18.59 to \$19.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a written letter, the appellant argued board of reviews' comparable #1 should not be considered as a useful comparable due to its pending 2007 PTAB appeal.

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 the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The appellant submitted limited data on 18 comparables that sold between January 2004 and June 2007, while the board of review submitted one comparable sale. The Board gave less weight to 13 of the appellant's comparables because they were significantly smaller in living area when compared to the subject. The remaining comparables submitted by the appellant and the board of review's comparables were similar in location and identical in size when compared to the subject, but their 2004 sales are not considered as reliable value indicators of the subject's market value as of the subject's January 1, 2007 assessment date. Therefore, the property Tax Appeal Board finds the appellant has not met his burden of proving overvaluation by a preponderance of the evidence.

The appellant also contends unequal treatment in the subject's improvement assessment. 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 Board finds the comparables submitted by the appellant and comparables #2 and #3 submitted by the board of review were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$15.09 to \$19.38 per square foot of living area. The subject's improvement assessment of \$18.40 per square foot of living area falls within the range established by the similar comparables. Based on the evidence in this record, 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: April 22, 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.