



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

APPELLANT: William Holtz  
DOCKET NO.: 07-30551.001-R-1  
PARCEL NO.: 14-33-314-044-0000

The parties of record before the Property Tax Appeal Board are William Holtz, 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 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:       \$19,440  
IMPR:       \$80,739  
TOTAL:      \$100,179**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two dwellings on the same parcel. Dwelling #1 is a two-story masonry constructed building containing 2,016 square feet of living area. The dwelling is 118 years old. Features of the home include a full unfinished basement. Dwelling #2 is a two-story frame constructed building containing 1,230 square feet of living area. This dwelling is 118 years old. Features of this home include central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant provided descriptive information only for dwelling #1. The appellant submitted information on four comparable properties described as two-story frame, stucco, or frame and masonry dwellings that range in age from 115 to 124 years old. The comparable dwellings range in size from 1,860 to 2,148 square feet of living area. Two comparables have full unfinished basements and two comparables do not have basements. Three comparables have central air conditioning. Two comparables have a fireplace. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$31.45 to \$36.75 per square foot of living area. The appellant attributed the entire improvement assessment to dwelling #1 and calculated the subject's improvement assessment

to be \$40.05<sup>1</sup> 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. In support of the assessment for dwelling #1 the board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that are 118 or 128 years old. The dwellings range in size from 2,008 to 2,136 square feet of living area. Each comparable has a full basement of which two basements are finished with a recreation room. Two comparables have central air conditioning. One comparable has a fireplace and one comparable has 2 fireplaces. One comparable has a 1-car garage and one comparable has a 2-car garage. These properties have improvement assessments ranging from \$31.23 to \$40.48 per square foot of living area. The board of review further indicated the improvement assessment for dwelling #1 was \$54,515 or \$27.04 per square foot of living 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.

The Board finds the comparables submitted by both parties were similar to the subject in size, style and age. These comparables had improvement assessments that ranged from \$31.45 to \$40.48 per square foot of living area. The Board finds the subject's extrapolated improvement assessment of \$27.04 per square foot of living area for dwelling #1 is below the range established by the similar comparables. The Board also finds the appellant submitted no evidence to challenge the improvement assessment for dwelling #2. 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.

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<sup>1</sup> Improvement assessment combined for dwelling #1 and dwelling #2.

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. Grief*

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.