



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

APPELLANT: Joseph Rotter
DOCKET NO.: 08-20354.001-C-1
PARCEL NO.: 14-07-111-022-0000

The parties of record before the Property Tax Appeal Board are Joseph Rotter, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC 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: \$ 63,500
IMPR.: \$ 101,275
TOTAL: \$ 164,775

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,700 square foot parcel of land improved with an 81-year old, three-story, apartment building containing 21,656 square feet of building area and 26 apartment units. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted a grid of three properties listing for each property: their address, their classification as 3-15; the board of review market value per unit; the board of review complaint number; and the net operating income per unit. The grid then lists the subject's address, classification as a 3-15, the number of units, the board of review's market value per unit, the net operating income per unit, and the actual net operating income per unit.

In addition, the appellant submitted assessment data and limited descriptive information on three properties suggested as comparable with two properties located in the subject's

neighborhood. The properties are described as apartment buildings ranging in age from 49 to 92 years. The properties have between 38 and 39 apartment units and range in improvement assessments from \$22,631 to \$25,805 per unit. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$10,275, or \$4.68 per square feet of building area. The board also submitted copies of the property characteristic printouts for the subject as well as raw sales data on eight properties. The sales occurred between October 2000 and April 2006 for prices ranging from \$2,150,000 to \$4,600,000 or from \$97.49 to \$218.47 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney asserted that the subject is inequitably assessed when reviewing the data for the suggested comparables. The appellant's attorney focused on the three suggested comparables presented within the petition.

The board of review's representative rested on the evidence previously submitted. The representative asserted that the square footage was not submitted for the appellant's suggested comparables and that comparable #1 is much younger than the subject.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The PTAB finds the appellant failed to present sufficient evidence to establish that the subject property was inequitably assessed. The suggested comparables listed in the appellant's petition do not include descriptive information on the proximity of the properties to the subject, the number of buildings or stories, and the size of these buildings. One property is located

within a different neighborhood from the subject without further evidence as to the distance from the subject. Without this information, the PTAB is unable to determine the comparability of these properties to the subject. As to the list of comparables with their market value and net operating income per unit, the PTAB finds appellant did not submit the assessed values for the suggested comparables. It is unclear to the PTAB if the market value per unit data listed in the grid is based on the improvement assessment or on the total assessment of these properties and what level of assessment was used to arrive at this market value. Therefore the PTAB finds the appellant has failed to prove by clear and convincing evidence that the subject property is over assessed 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Loras

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: July 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.