



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

APPELLANT: Harold Gross
DOCKET NO.: 08-20420.001-R-1
PARCEL NO.: 14-29-301-088-0000

The parties of record before the Property Tax Appeal Board are Harold Gross, 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: \$17,309
IMPR.: \$170,134
TOTAL: \$187,443

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,472 square foot parcel of land improved with a 10-year old, three-story, masonry, single-family dwelling containing 5,154 square feet of building area, six and one-half baths, air conditioning, and two fireplaces. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of three properties suggested as comparable with two properties located next door and one house down from the subject. The properties are described as two or three-story, masonry or frame, single-family dwellings with between two and three and one-half baths, air conditioning, and one or two fireplaces. The properties range: in age from 13 to 131 years; in size from 5,098 to 5,291 square feet of building area; and in improvement assessments from \$26.96 to \$31.10 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 improvement assessment of \$170,134 or \$33.01 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable with three located on the subject's block. The properties are described as three-story, masonry, single-family dwellings with between two and two-half and six and one-half baths, air conditioning, two or three fireplaces, and, for one property, a full finished basement. The properties range: in age from seven to 12 years; in size from 5,137 to 5,400 square feet of building area; and in improvement assessments from \$26.97 to \$36.29 per square foot of living area. Suggested comparables # 2 and #3 are also submitted by the appellant as suggested comparables #1 and #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting the appellant's suggested comparables are located next door to the subject and one house over and that these suggested comparables are also submitted by the board of review.

At hearing, the appellant's attorney asserted that the appellant's comparables #1 and #2 are more similar to the subject in location, were built by the same developer, and that the board of review also submitted them as comparables. The attorney further asserted that these comparables received reductions by the board of review to the assessments listed in the evidence.

The board of review's representative, Michael Terebo, argued the subject's assessment is supported by the board of review's comparables. In response to questions by the appellant, Mr. Terebo testified that there are differences in opinion as to the subject's assessment and would not opine whether the subject should be assessed the same as the appellant's suggested comparables.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of five properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #2 which are the board of review's comparables

#2 and #3 and the board of review's comparable #1 most similar to the subject in location, design, age, size, and construction. The properties are described as three-story, masonry, single-family dwellings. The properties range: in age from 10 to 12 years; in size from 5,128 to 5,400 square feet of living area; and in improvement assessments from \$26.97 to \$36.29 per square foot of living area. In comparison, the subject's improvement assessment of \$33.01 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

Chairman

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.