



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

APPELLANT: Harold Pelzer  
DOCKET NO.: 08-20555.001-R-1  
PARCEL NO.: 15-01-408-023-0000

The parties of record before the Property Tax Appeal Board are Harold Pelzer, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 19,552  
**IMPR.:** \$ 86,660  
**TOTAL:** \$ 106,212

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 4,333 square feet of living area. The dwelling is 83 years old. Features of the home include a full unfinished basement, a fireplace, and a two-car garage. The property has a 12,220 square foot site and is located in River Forest, River Forest Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of masonry or frame and masonry construction. Each comparable property has the same neighborhood code as the subject property. The dwellings range in age from 81 to 85 years and contain from 3,974 to 4,406 square feet of living area. Three comparables have unfinished basements, either full or partial, and one has a full finished basement. Each comparable has one or three fireplaces and a garage. The comparables have improvement assessments ranging from \$71,135 to \$88,077 or from \$17.90 to \$20.46 per square foot of living area. The subject's improvement assessment is \$100,140 or \$23.11 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$81,527 or \$18.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry construction that range in age from 68 to 83 years. The dwellings contain from 3,839 to 4,298 square feet of living area. One of the comparables is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Each comparable has a garage, one or two fireplaces, and a full basement, one of which is finished. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$79,409 to \$89,531 or from \$19.69 to \$21.19 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

Both parties submitted assessment information on eight comparables. The Board notes that all eight comparables had lower improvement assessments than the subject property. The board of review's comparable #3 was 15 years newer than the subject and received reduced weight in the Board's analysis. The Board finds the appellant comparables and the board of review's comparables #1, #2, and #4 are very similar to the subject in age, size, design, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$17.90 to \$20.83 per square foot of living area. The subject's improvement assessment of \$23.11 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is justified.

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

*J. R.*

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 19, 2013

*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.