



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

APPELLANT: Brigitta Reidel  
DOCKET NO.: 08-21097.001-R-1  
PARCEL NO.: 14-05-213-017-0000

The parties of record before the Property Tax Appeal Board are Brigitta Reidel, the appellant, by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates 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:** \$ 20,124  
**IMPR.:** \$ 67,467  
**TOTAL:** \$ 87,591

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2008 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 108-year old, two-story dwelling of masonry construction with 3,336 square feet of living area. Features of the home include a full basement, two bathrooms, and a two-car garage. The property contains one land parcel with 7,500 square feet and is located in Lake View

Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

A procedural issue raised at hearing was the standing of Brigitta Reidel to bring this appeal when the subject property was identified as being owned by Maria Kramer. The appellant's attorney submitted a short statement in a brief asserting that the appellant had died in May, 2007, and that her daughter was Brigitta Reidel, but beyond this statement the appellant's attorney could not clarify the pleadings.

Therefore, the Board accorded appellant's attorney 21 days from the hearing date within which to submit copies of official records indicating that the deceased owner's daughter had standing to bring this property tax appeal. These documents were received in a timely matter. The submission included: a copy of a printout from the Cook County Recorder of Deeds office identifying Brigitta Reidel as the trustee of the subject property as well as a copy of an affidavit signed by the trustee indicating that the property had been vacant since her mother's death and that the prior trustee had caused the natural gas to be disconnected sometime in 2007, while also asserting that the plumbing and electrical were also non-functioning. The affiant also stated that a demolition permit was issued for the subject property.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptive and assessment data on three suggested equity comparables.

At hearing, the appellant's attorney submitted without objection from the board of review two documents identified for the record as Appellant's Hearing Exhibits: *Exhibit #1* is a copy of the Property Tax Code's Section 16-147; and *Exhibit #2* is a grid analysis of both parties' suggested comparables. Further, the attorney asserted that the 2008 total assessment for the subject of \$87,591 should be reduced to reflect the 2007 total assessment of \$46,035 as rendered by the Cook County board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,591. The subject property has an improvement assessment of \$67,467 or \$20.22 per square foot of living area. In support of

its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

At hearing, the board of review's representative testified that the board of review accorded a reduction to the subject's 2007 assessment due to a partial occupancy factor. He also stated that such a reduction is procedurally accorded for only one year. In a request for judicial notice, the board of review submitted a courtesy copy of the Board's decision for this subject property in tax year 2007, specifically docket #07-24808, which reflects a no change decision rendered by the Board.

In response, the appellant's attorney indicated that he had no personal knowledge of whether any steps were taken by the appellant or an authorized representative to remedy the subject's vacancy.

#### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment is not warranted.

As to the vacancy argument, the Board finds that the appellant failed to submit sufficient evidence to show that this vacancy was due to the failure of the subject to be fit for occupancy. The trustee's affidavit indicated that electric and plumbing were non-functional and that the trustee caused the natural gas to be disconnected. However, the appellant failed to submit any evidence to show that this was due to faulty operational systems. In contrast, the appellant's evidence disclosed that the systems were disconnected, which is a choice of the owners. The mere voluntary disconnecting of utilities does not render the structure uninhabitable. Therefore, the Board finds the appellant's argument unpersuasive and unsupported.

In addition, the Board finds the best evidence of assessment equity to be *the appellant's comparables #2 and #3 as well as the board of review's comparables #1 and #4*. These four comparables had improvement assessments that ranged from \$15.18 to \$21.85 per square foot of living area. The subject's improvement assessment of \$20.22 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and that a reduction in the subject's assessment *is not* 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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: August 22, 2014

*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.