FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Tagler
DOCKET NO.: 08-21200.001-R-1
PARCEL NO.: 20-04-325-014-0000

The parties of record before the Property Tax Appeal Board are Michael Tagler, the appellant, by attorney James Gorman of James E. Gorman and 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:	$ 4,874
IMPR.:	$ 30,698
TOTAL:	$ 35,572

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story multi-family dwelling of frame construction containing 1,488 square feet of living area. The building is 119 years old, and it has two apartment units, a full, unfinished basement, and a two-car detached garage. Building #2 is a one-story single-family dwelling of frame construction containing 484 square feet of living area. The building is 119 years old, and it has a full, unfinished basement. The subject property is located in Chicago, Lake Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on three comparable properties described as two-story frame multi-family dwellings that are located one or two blocks from the subject. The comparable dwellings are either 116 or 119 years old, and they range in size from 1,436 to 1,560 square feet of living area. Two buildings have a full unfinished basement, and one has a slab foundation. One comparable has a one and one-half car detached garage. These properties have improvement assessments ranging from $11.32 to $12.31 per square foot of

living area. The appellant claims that building #1's improvement assessment is $30,698 or $20.63 per square foot of living area, but that is based on using the combined 2008 improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

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 three comparable properties for building #1. The comparable numbered three by the board of review is the same property as the appellant's comparable numbered two. Equity data was not submitted on building #2. The comparables for building #1 consist of two-story frame multi-family dwellings. The dwellings are 118 years old, and they range in size from 1,560 to 1,800 square feet of living area. Each of the comparables for building #1 has a full, unfinished basement, and two have a garage. These properties have improvement assessments ranging from $10.86 to $12.30 per square foot of living area.

Based on the 2008 assessment information provided by the board of review, building #1 has an improvement assessment of $17,158 or $11.53 per square foot of living area, and building #2 has an improvement assessment of $13,540 or $27.98 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.

Both parties presented assessment data on a total of five equity comparables for building #1. The comparable numbered two by the appellant was the same property as the comparable numbered three by the board of review. All of the comparables submitted by both parties for building #1 were very similar in age, style, and exterior construction. However, the Board finds that the appellant's comparables were most similar to the subject in size. These comparables had improvement assessments that ranged from $11.32 to $12.31 per square foot of living area. Building #1's improvement assessment of $11.53 per square foot of living area falls within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that

building #1's improvement assessment is equitable and a reduction in its 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

Member

Member

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: April 22, 2011

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.