FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nancy & Steven Rothstein
DOCKET NO.: 08-22338.001-R-1
PARCEL NO.: 05-29-307-037-0000

The parties of record before the Property Tax Appeal Board are Nancy & Steven Rothstein, the appellants, by attorney Christopher G. Walsh, Jr. 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:	$41,387
IMPR.:	$144,100
TOTAL:	$185,487

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,668 square feet of living area. The dwelling is 55 years old. Features include a partial unfinished basement, central air conditioning, two fireplaces and a two-car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this argument, the appellants submitted information on three comparable properties. The comparables consist of two-story frame, masonry or frame and masonry dwellings that range in age from 16 to 51 years old. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 4,256 to 4,904 square feet of living area. The comparables have full or partial unfinished basements, two or four fireplaces and two, two and one-half or three-car attached garages. Comparables #1 and #3 have central air conditioning. The comparables have improvement assessments ranging from $111,318 to $131,182 or from $22.87 to $27.79 per square foot of living area. The subject property has an improvement assessment of $144,100 or $30.87 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to $120,434 or $25.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $185,487 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story frame and masonry dwellings that range in age from 43 to 54 years old. The comparables have the same assigned neighborhood code as the subject. Comparables #1 and #2 are located on the same block and comparable #4 is located within one-quarter mile of the subject property. The dwellings range in size from 4,142 to 4,754 square feet of living area. Comparables #2 and #4 have full unfinished basements, comparable #3 has a partial basement finished as a recreational room and comparable #1 has a slab foundation. All of the comparables have central air conditioning, two or four fireplaces and two-car garages. The comparables have improvement assessments ranging from $132,105 to $159,307 or from $31.43 to $33.51 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 appellants contend 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 submitted a total of seven suggested comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #3, due to their age and the board of review's comparable #1, due to its size and slab foundation. The Board finds the remaining four comparables are more similar to the subject in location, age, size, construction and features. These most similar comparables have improvement assessments ranging from $131,182 to $159,307 or from $26.75 to $33.51 per square foot of living area. The subject's improvement assessment of $144,100 or $30.87 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is 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: June 24, 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.