



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

APPELLANT: Ned & Michelle Schwartz
DOCKET NO.: 08-22339.001-R-1
PARCEL NO.: 05-31-229-053-0000

The parties of record before the Property Tax Appeal Board are Ned & Michelle Schwartz, 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: \$14,310
IMPR.: \$41,939
TOTAL: \$56,249

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level dwelling of masonry construction containing 1,833 square feet of living area. The dwelling is 44 years old. Features include a partial basement finished as a recreational room, central air conditioning, a fireplace and a two-car detached 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 four comparable properties. The comparables consist of multi-level masonry or frame and masonry dwellings that range in age from 44 to 49 years old. The comparables have the same assigned neighborhood code as the subject and are located within a few blocks of the subject property. The dwellings range in size from 1,708 to 1,992 square feet of living area. The comparables have partial basements finished as recreational rooms and central air conditioning. Comparable #1 has a one and one-half car detached garage and comparables #3 and #4 have two-car attached garages. The comparables have improvement assessments ranging from \$29,278 to \$41,832 or \$17.14 to \$21.00 per square foot of living area. The subject property has an improvement assessment of \$41,939 or \$22.88 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$34,919 or \$19.05 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 \$56,249 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 multi-level masonry dwellings that range in age from 44 to 50 years old. The comparables have the same assigned neighborhood code as the subject and comparables #1 and #2 are within one-quarter mile of the subject property. The dwellings range in size from 1,785 to 2,040 square feet of living area. Features include partial basements finished as recreational rooms, central air conditioning and one and one-half or two-car garages. Comparables #3 and #4 have a fireplace. The comparables have improvement assessments ranging from \$44,753 to \$48,768 or from \$22.99 to \$25.07 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 eight suggested comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparable #1 due to its exterior construction and no fireplace and comparable #2 due to no fireplace or garage. The Board finds the remaining six comparables are more similar to the subject in age, size, construction and features. The similar comparables have improvement assessments ranging from \$36,867 to \$48,768 or from \$20.77 to \$25.07 per square foot of living area. The subject's improvement assessment of \$41,939 or \$22.88 per square foot of living area falls within the range established by the 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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

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.