



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

APPELLANT: Fred Golden
DOCKET NO.: 08-22388.001-R-1
PARCEL NO.: 05-34-104-023-0000

The parties of record before the Property Tax Appeal Board are Fred Golden, the appellant(s), by attorney Michael D. Gertner, of Michael D. Gertner, Ltd. 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: \$ 9,449
IMPR.: \$ 50,321
TOTAL: \$ 59,770

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 3,750 square feet of land, which is improved with a 79 year old, two-story, masonry, mixed-use building. The parties' evidence differs significantly regarding the subject's improvement size. The appellant's evidence states that the subject's improvement size is 4,681 square feet of building area, while the board of review's evidence states that the subject contains 8,756 square feet of building area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story, frame or frame and masonry, mixed-use buildings. Additionally, the comparables range: in age from 19 to 124 years; in size from 3,640 to 5,778 square feet of building area; and in improvement assessments from \$10.54 to \$11.09 per square foot of building area. The comparables also have various amenities.

In support of the improvement's size, the appellant submitted a plat of survey, which is dated December 9, 2008. The survey is

signed by a licensed Illinois land surveyor, and states that the subject's improvement size is 4,681 square feet of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$104,974 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story, frame or masonry, mixed-use buildings. Additionally, the comparables range: in age from 109 to 131 years; in size from 2,244 to 4,340 square feet of building area; and in improvement assessments from \$11.07 to \$22.02 per square foot of building area. The comparables also have several amenities. The board of review's evidence also states that the subject is two stories, has a land size of 3,750 square feet, and an improvement size of 10,150 square feet of building area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

Initially, the Board finds that the subject's improvement size is 4,681 square feet of building area. Both parties agree that the subject is two stories and has a land size of 3,750 square feet. Assuming the subject improvement is built upon the entire parcel of land, and is two stories, the improvement size would be 7,500 square feet of building area. Thus, it is impossible for the subject improvement to have 8,756 square feet of building area,

as asserted by the board of review. Therefore, the Board finds that the subject's improvement size is 4,681 square feet of building area, which equates to an improvement assessment of \$22.43 per square foot of building area.

The Board next notes that Comparable #2 submitted by the appellant, and Comparable #1 submitted by the board of review are the same property. The Board finds that Comparables #1, and #2 submitted by the appellant, and Comparables #1, and #3 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or age. 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 \$10.54 to \$19.71 per square foot of building area. The subject's improvement assessment of \$22.43 per square foot of building area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, and a 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.

Donald 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.