FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph Pav
DOCKET NO.: 08-23165.001-R-1
PARCEL NO.: 16-33-213-026-0000

The parties of record before the Property Tax Appeal Board are Joseph Pav, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:	$ 4,491
IMPR.:	$ 32,001
TOTAL:	$ 36,492

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,010 square foot parcel of land improved with two buildings. Improvement #1 is a 105-year old, two-story, frame, multi-family dwelling containing 1,558 square feet of living area. Improvement #2 is a multi-family dwelling containing 1,498 square feet of living area. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant, submitted information on a total of eight properties suggested as comparable and located in the subject's neighborhood, six of which are on the same block. The properties are described as masonry or frame, multi-family dwellings. The properties range: in age from 46 to 115 years; in size from 1,344 to 2,528 square feet of living area; and in improvement assessments from $7.82 to $17.03 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement #1 assessment of $14,220 or $9.12 per square foot of living area and improvement #2 of $32,001 or $21.36 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For improvement #1, the board of review submitted three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame or masonry, multi-family dwellings. The properties range: in age from 95 to 96 years; in size from 1,760 to 1,918 square feet of living area; and in improvement assessments from $9.13 to $9.30 per square foot of living area.

For improvement #2, the board of review did not submit property characteristic printouts suggested as comparable and located within the subject's neighborhood. 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 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 not met this burden.

As to improvement #1, the parties submitted a total of eleven properties suggested as comparable to the subject. The PTAB finds the board of review's comparable #1 and the appellants comparables #6, #7, and #8 are the most similar to the subject in design, size, construction, and age. These properties are frame or masonry, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 96 to 107 years; in size from 1,344 to 1,760 square feet of living

area; and in improvement assessments from $9.13 to $17.03 per square foot of living area. In comparison, the subject's improvement assessment of $9.12 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in improvement #1's assessment is not warranted.

As to improvement #2, the board and the appellant did not submit comparables for review. The Board finds the subject's per square foot improvement assessment is supported and a reduction in Improvement #2's 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: December 20, 2013

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.