



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

APPELLANT: Alice Rapaport  
DOCKET NO.: 08-23332.001-R-1  
PARCEL NO.: 05-16-101-003-0000

The parties of record before the Property Tax Appeal Board are Alice Rapaport, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates 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:** \$166,440  
**IMPR:** \$246,137  
**TOTAL:** \$412,577

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 10,465 square feet of living area. The dwelling is 107 years old. Features of the home include a full unfinished basement, three fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story dwellings that range in age from 57 to 108 years old. The comparable dwellings range in size from 6,839 to 10,374 square feet of living area. Features include full unfinished basements and two to three-car garages. Three of the comparables have central air conditioning. Three comparables have two fireplaces and the fourth comparable was listed as having nine fireplaces. The comparables have improvement assessments ranging from \$89,658 to \$212,927 or from \$12.96 to \$21.75 per square foot of living area. The subject's improvement assessment is \$344,256 or \$32.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$246,137.

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 four comparable properties consisting of two-story frame dwellings that range in age from 84 to 116 years old. The dwellings range in size from 5,038 to 6,525 square feet of living area. Three of the comparables had full basements and one comparable had a finished recreation room in the basement. Three comparables had two-car garages. The comparables had from two to five fireplaces and three comparables had central air conditioning. These properties have improvement assessments ranging from \$184,618 to \$234,884 or from \$34.31 to \$38.45 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 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 met this burden.

The Board finds the comparables submitted by the appellant were most similar to the subject in size and features. 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 \$12.96 to \$21.75 per square foot of living area. The subject's improvement assessment of \$32.90 per square foot of living area is above the range established by the most similar comparables. The Board gave diminished weight to the comparables submitted by board of review. These comparables were significantly smaller than the subject property ranging from 5,038 to 6,525 square feet of living area or between 48% and 62% the size of the subject. These comparables had improvement assessments that ranged from \$34.31 to \$38.45 per square foot of living area. Accepted real estate theory provides that all factors being equal, as the size of a property increases, the per unit value decreases. The Board finds that all of the board of review's comparables would require significant negative per square foot adjustments to account for the size disparity when compared to the subject property. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment commensurate with the appellant's request 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

*Mark Morris*

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 21, 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.