



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

APPELLANT: H. Michael Kurzman
DOCKET NO.: 08-23937.001-R-1
PARCEL NO.: 14-33-308-057-0000

The parties of record before the Property Tax Appeal Board are H. Michael Kurzman, the appellant(s), by attorney Liat R. Meisler, of Golan & Christie LLP 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: \$ 23,424
IMPR.: \$ 107,633
TOTAL: \$ 131,057

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,904 square foot parcel of land improved with a 24-year old, two-story, masonry, single-family dwelling containing 2,928 square feet of living area, two and two-half baths, air conditioning, two fireplaces, and a partial, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood with one located on the same street. The properties are described as two or three-story, masonry or frame, single-family dwellings with between two and one-half and three and one-half baths, air conditioning, and, for three properties, one or two fireplaces. No basement information was provided. The properties range: in age from 27 to 31 years; in size from 2,668 to 3,468 square feet of living area; and in improvement assessments from \$26.70 to \$36.76 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 assessment of \$168,236 or \$57.46 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable. The properties are described as two or three-story, masonry, single-family dwellings with between three and one-half and four and one-half baths, one to three fireplaces, air conditioning, and a full, finished basement. The properties range: in age from four to 19 years; in size from 3,165 to 3,738 square feet of living area; and in improvement assessment from \$59.47 to \$75.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued the subject is over assessed based on the suggested comparables submitted by the appellant. She argues these suggested comparables are similar to the subject.

The Board of review's representative, Ray Schofield, argued that the subject is equitably assessed when compared to the board's suggested comparables which, he argues are similar to the subject. In regards to location, Mr. Schofield testified that the subject property is located in neighborhood code #14 while the board's suggested comparables are located in neighborhood code #12 which he suggested was within a mile of the subject based on the property identification numbers, but testified he was only guessing as to proximity to the subject.

After reviewing the record and considering the testimony, 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 PTAB finds the appellant has met this burden.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #1, #3 and #4 most similar to the subject in size, construction, location, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, two or three-story, single-family dwellings located in the subject's neighborhood with one property located on the subject's block. The properties

range: in age from 27 to 31 years; in size from 2,668 to 3,468 square feet of living area; and in improvement assessment from \$26.70 to \$36.76 per square foot of living area. In comparison, the subject's improvement assessment of \$57.46 per square foot of living area is above the range of these comparables. The remaining comparable was given less weight due to disparities in size and/or location. 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 not supported 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Shawn R. Lerbis

Member

Member

Mario M. Louie

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: February 18, 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.