



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

APPELLANT: Wolf
DOCKET NO.: 08-24918.001-R-1
PARCEL NO.: 18-04-104-027-0000

The parties of record before the Property Tax Appeal Board are Wolf, the appellant(s); by attorney Julie Realmuto of McCarthy Duffy 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: \$7,888
IMPR.: \$41,867
TOTAL: \$49,755

Subject only to the State multiplier as applicable.

ANALYSIS

It appears from the filings by the parties that the subject property includes two structures on one parcel of land. One is a 120 year old, 2-story multi-family frame dwelling containing 1,620 square feet of living area with full unfinished basement. The other is a 94 year old 2-story single family frame dwelling containing 1,040 square feet of living area on a slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the multi-family structure. The appellant submitted information on three comparable properties described as 2-story dwellings constructed of frame, masonry, and stucco. They range in age from 110 to 115 years old. The comparable dwellings range in size from 1,936 to 2,004 square feet of living area. Features include unfinished basements. The appellant did not include any data concerning garages for the comparables. The comparables have improvement assessments ranging from \$18.05 to \$18.13 per square foot of living area. The appellant claims the subject's improvement assessment is \$25.84 per square foot of living area. The appellant's analysis details only the larger dwelling but includes the assessed valuation of the smaller dwelling. No individual analysis was performed for each dwelling. 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 final assessment was disclosed. The board of review submitted copies of the property characteristic printouts for the subject disclosing the property has two dwellings as described above. The board of review presented descriptions and assessment information on the same three comparable properties as the appellant. Documentation submitted by the board of review indicates the larger dwelling on the parcel is assessed at \$22,687 and contains 1,620 square feet, making the assessed value \$14.00 per square foot. The smaller dwelling is assessed at \$18,655 and contains 1,040 square feet, for an assessed value of \$17.94 per square foot. Combined, the total assessed value is \$41,342, and the total living area is 2,660, for an assessed value of \$15.54 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 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 not met this burden.

The Board finds the appellant did not disclose the second dwelling on the parcel, and did not include that square footage in their analysis. The comparables had improvement assessments that ranged from \$18.05 to \$18.13 per square foot of living area. The subject's multi-family improvement assessment of \$14.00 per square foot of living area is below the range established by the comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted. The board further finds the appellant did not otherwise contest the assessment of the second dwelling located on the subject property.

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: October 22, 2010

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.