



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

APPELLANT: Caren A. Lederer
DOCKET NO.: 08-25339.001-R-1
PARCEL NO.: 13-36-410-001-0000

The parties of record before the Property Tax Appeal Board are Caren A. Lederer, 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 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: \$ 7,779
IMPR: \$ 53,805
TOTAL: \$ 61,584

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 3,087 square feet of land, which is improved with two improvements. Improvement #1 is a seven year old, two-story, frame and masonry, single-family dwelling, with 2,224 square feet of living area, and an improvement assessment of \$37,664, or \$16.94 per square foot of living area. The parties dispute whether Improvement #2 is a garage (as argued by the appellant), or living area (as argued by the board of review). 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 four properties suggested as comparable to Improvement #1. The comparables are described as two-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from three to seven years; in size from 2,052 to 3,304 square feet of living area; and in improvement assessments from \$14.87 to \$21.34 per square foot of living area. The comparables also have various amenities. The appellant's evidence states that the subject does not have a garage. Additionally, the appellant did not submit any comparables for Improvement #2. 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 Improvement #1's improvement assessment of \$37,664 was disclosed. In support of Improvement #1's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to Improvement #1. The comparables are described as two-story, frame, single-family dwellings. Additionally, the comparables range: in age from two to six years; in size from 2,368 to 2,428 square feet of living area; and in improvement assessments from \$24.62 to \$25.12 per square foot of living area. The comparables also have several amenities. The board of review's evidence also states that the subject does not contain a garage.

The board of review's evidence states that Improvement #2 is a seven year old, one-story, frame, single-family dwelling, with 555 square feet of living area, and an improvement assessment of \$16,141, or \$29.08 per square foot of living area. The board of review did not submit any comparables for Improvement #2. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

At hearing, the appellant's attorney, Liat Meisler, reaffirmed the evidence previously submitted. The Cook County Board of Review Analyst, Roland Lara, also reaffirmed the evidence previously submitted, and offered into evidence a map depicting the subject plus the comparables submitted by both parties. Ms. Meisler objected to the submission of the map under 86 Ill. Admin. Code § 1910.67(k) ("In no case shall any written or documentary evidence be accepted into the appeal record at the hearing . . . "). Mr. Lara testified that he used the addresses in the record to compile the map. The objection was overruled, as the addresses of the subject plus the comparables were included on the parties' evidence, and the map was simply a visual depiction of those addresses. Therefore, the map was accepted into evidence and marked as "Board of Review Hearing Exhibit 'A.'"

Ms. Meisler also stated, upon questioning from the Property Tax Appeal Board (the "Board"), that the subject has only one improvement. She argued that the second improvement described in the board of review's evidence is a detached garage, and is not living area. Mr. Lara testified that the alleged second improvement is living area because it is classified as a 2-02 property under the Cook County Real Property Assessment Classification Ordinance ("one story residence, any age, up to 999 square feet"). Therefore, the Board requested additional evidence from both parties regarding what the second building on the subject consisted of on January 1, 2008.

The Board timely received an affidavit from Ms. Meisler, with the appellant named as the affiant. Ms. Meisler stated that there

were no photographs available of the second building on the subject from 2008. In the affidavit, the appellant stated that she was the owner of the subject for all of 2008, and that the second building consisted of a garage, and storage space above. The affiant further stated that in 2008, the storage space was unheated and did not have running water.

The board of review timely filed its response, which included a brief and printouts from Passport for the subject from 1998 to 2008. In summary, these printouts show that the subject was assessed as having two improvements from 2002 onwards. Moreover, the second improvement is stated as having heating as of 2002.

After reviewing the record, considering the evidence, and hearing the testimony, 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 not met this burden.

Initially, the Board finds that the subject has two improvements. The appellant's argument that the subject contains a detached garage is unpersuasive, as there is no evidence to show that a garage has ever existed on the subject. Furthermore, both parties' evidence states that the subject does not have a garage. Both parties also agree that there is a second building on the subject. Thus, the second building must be living space, as there is no evidence to show that it is a garage, other than the appellant's affidavit, which the Board finds unpersuasive.

Next, the Board finds that no evidence was submitted to challenge or support the improvement assessment of Improvement #2. Therefore, the Board finds that Improvement #2's improvement assessment is equitable, and a reduction is not warranted.

As to Improvement #1, the Board finds that Comparables #1, #2, and #3 submitted by the appellant, and all of the comparables

submitted by the board of review were most similar to Improvement #1 in location, size, style, exterior construction, features, and/or age. Due to their similarities to Improvement #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.05 to \$25.04 per square foot of living area. Improvement #1's improvement assessment of \$16.94 per square foot of living area is below the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to Improvement #1, the Board finds that Improvement #1's improvement assessment is equitable, and a reduction in Improvement #1'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: July 19, 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.