



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

APPELLANT: Irene Rotter  
DOCKET NO.: 08-28793.001-R-1  
PARCEL NO.: 10-34-315-036-0000

The parties of record before the Property Tax Appeal Board are Irene Rotter, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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:** \$ 10,454  
**IMPR.:** \$ 103,420  
**TOTAL:** \$ 113,874

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is four years old and contains 4,731 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, and a two-car garage. The subject is located in Lincolnwood, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from one to four years old and contain from 4,657 to 4,871 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and a garage. The comparables have improvement assessments ranging from \$77,709 to \$90,907 or from \$17.34 to \$19.00 per square foot of living area. The subject's improvement assessment is \$93,675 or \$21.86 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$86,740 or \$18.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$113,874 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from one to three years old and contain from 4,510 to 4,707 square feet of living area. Each comparable has a garage, central air conditioning, from one to four fireplaces, and a full basement, two of which are finished. These properties have improvement assessments ranging from \$11,661 to \$107,822 or from \$2.48 to \$23.10 per square foot of living area. The comparable assessed at \$11,661 or \$2.48 per square foot of living area apparently has a 10% prorated assessment, indicating an assessment at 100% of \$116,610 or \$24.77 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.

Both parties presented assessment data on a total of six suggested comparables. The Board finds that all six comparables submitted were very similar to the subject in location, design, exterior construction, size, age, and features. These comparables had improvement assessments that ranged from \$77,709 to \$116,610 or from \$17.34 to \$24.77 per square foot of living area. The subject's improvement assessment of \$93,675 or \$21.86 per square foot of living area falls within the range established by these comparables. Based on the evidence contained in the record, the Board finds the subject's improvement assessment is equitable and a reduction in the subject'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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*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.