FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Oscar Jaffe
DOCKET NO.: 09-20016.001-R-1
PARCEL NO.: 11-31-414-020-0000

The parties of record before the Property Tax Appeal Board are Oscar Jaffe, the appellant; 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:	$ 8,640
IMPR.:	$ 30,341
TOTAL:	$ 38,981

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,400 square foot parcel of land improved with a 89-year old, two-story, masonry, single-family dwelling. The improvement contains 1,680 square feet of living area as well as one full and one half-baths, a full basement and a two-car garage.

The appellant of record's son appeared and testified that his father, the appellant, is deceased and that the subject property is held in a trust. He also indicated that he resides in the subject property and is responsible for payment of the subject's property taxes. He 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 data as well as photographs for three suggested comparables located adjacent to or on the same block, as is the subject. The properties were improved with a one and one-half story or two-story, masonry and frame, single-family dwelling with one bathroom. They range: in age from 88 to 89 years; in size from 1,182 to 1,680 square feet of living area; and in improvement assessments from $19.73 to $20.84 per square foot. However, the appellant's analysis only reflects assessment

data for properties #1 and #3. Amenities include a full basement, while properties #1 and #3 also contain garage area. The subject's improvement assessment is $18.06 per square foot of living area.

In addition, the appellant submitted a written statement distinguishing the features of his properties to the subject property, while providing a brief written history of the subject's improvement. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was $38,981. The board of review submitted descriptive and assessment data relating to four suggested comparables. The properties were identified as being located either on the same block, as is the subject, or within the subject's subarea.

The properties are improved with a two-story, masonry or stucco, single-family dwelling. They range: in bathrooms from one full and one half-baths to three full and one half-baths; in age from 88 to 93 years; in size from 1,584 to 1,750 square feet of living area; and in improvement assessments from $18.97 to $20.12 per square foot. The properties include a full basement and a two-car garage. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant testified that the houses he used as comparables are exactly the same. He also testified that he was told from an employee of the assessor's office that comparable properties should not be located across an arterial street; therefore, he stated that the board's properties run afoul of this statement. Specifically, he stated that nothing over a one-half mile away from the subject should be considered as a comparable, while contrary to this understanding, three of the board's properties are located over one-mile's distance from the subject.

After considering the arguments and testimony as well as reviewing the evidence, the Property Tax Appeal 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 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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1 and #3 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in location, exterior

construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from $19.73 to $20.84 per square foot of living area. The subject's improvement assessment at $18.06 per square foot is below the range established by these comparables, which may account for the depreciated condition of the subject's improvement.

Further, the Board accorded diminished weight to the remaining properties due to a disparity in absent assessment data, exterior construction, location and/or improvement size.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that the subject does not warrant a reduction in assessment.

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

Acting 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: January 20, 2012

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.