



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

APPELLANT: Roger Hirsch
DOCKET NO.: 09-20059.001-R-1
PARCEL NO.: 05-35-400-030-0000

The parties of record before the Property Tax Appeal Board are Roger Hirsch, the appellant(s); 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: \$ 17,637
IMPR.: \$ 93,870
TOTAL: \$111,507

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 14,110 square feet of land, which is improved with a 55 year old, multi-level, frame dwelling, containing 3,551 square feet of living area. The dwelling has three and one-half baths, a partial, unfinished basement, two fireplaces, air conditioning, and a two-car garage.

The appellant has raised two issues as the bases for this appeal. The first issue is that there was unequal treatment in the assessment process. Second, the appellant alleges that the Cook County Assessor's records classifying the subject as an advantaged location are incorrect.

In support of the equity argument, the appellant submitted information on three comparable properties described as multi-story, frame, masonry, or frame and masonry dwellings that range in age from 49 to 53 years old, and in size from 5,143 to 2,195 square feet of living area. The dwellings have from two and one-half to three baths. Additionally, two of the dwellings have air conditioning, and two have a fireplace. All three comparables have a partial basement and a two-car garage. The comparables are from one and one-half blocks to three and one-half miles away from the subject, and have improvement assessments ranging from \$20.71 to \$23.80 per square foot of

living area. The subject's improvement assessment is \$26.43 per square foot of living area.

In support of the advantaged location argument, the appellant stated that the subject is not an advantaged location, while board of review comparable #2 is an advantaged location. The appellant claims board of review comparable #2 has riparian rights and a view of the Lake, while the subject does not. In support of this assertion, the appellant submitted two satellite images. The first image is of board of review comparable #2 (described below). The image shows that the dwelling is located near Lake Michigan. The appellant commented on the image that this dwelling is "directly on [the] [L]ake with full [v]iews and access." The second image shows the subject, the property directly to the east of the subject, and Lake Michigan to the east of this property. The appellant commented on the image that the property to the east of the subject "Fully blocks lake views and provides us no path to [L]ake." 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 of \$111,507 was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of multi-story, frame dwellings that are both 49 years old, and contain 2,013 and 3,472 square feet of living area. The dwellings both have two and one-half baths, a partial basement with a formal recreation room, air conditioning, a fireplace, and a two-car garage. These properties have improvement assessments of \$27.65 and \$36.29 per square foot of living area.

The board of review also submitted property characteristics sheets for the subject and its two comparables. In the line titled "Site Desirability," the property characteristics sheets state "not relevant" for the subject and board of review comparable #2. However, for board of review comparable #1, the "Site Desirability" line states "beneficial." There is no further explanation regarding the site desirability characteristic, or the difference between a site desirability that is "not relevant" and one that is "beneficial." 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 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.

Initially, the Board finds that the subject does not have an advantaged location. Both the appellant and the board of review submitted un-rebutted evidence that the subject is not on the lake, and does not have a view of the Lake.

With regard to the equity argument, the Board finds comparable #2 submitted by the board of review to be most similar to the subject in location, size, style, exterior construction, features, and age. Due to the similarities to the subject, this comparable received the most weight in the Board's analysis. This comparable had an improvement assessment of \$27.65 per square foot of living area. The subject's improvement assessment of \$26.43 per square foot of living area is below board of review comparable #2's improvement assessment.

The Board does not find that board of review comparable #2 is an advantaged location, and, therefore, is a fair comparable to the subject. The appellant did not submit any market data to show that board of review comparable #2 is an advantaged location, and the board of review's property characteristic sheet showed that it was not a "beneficial" site.

The board of review's comparable #1 and the appellant's comparable #1 were accorded less weight by the Board because of the significant difference in living area between those comparables and the subject. The appellant's comparables #2 and #3 were accorded less weight by the Board because these comparables were both over three miles from the subject.

After considering adjustments and the differences in both parties' comparables when compared to the subject, 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: April 20, 2012

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.