



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

APPELLANT: A & G Property Management
DOCKET NO.: 09-20616.001-R-1
PARCEL NO.: 11-18-103-002-0000

The parties of record before the Property Tax Appeal Board are A & G Property Management, the appellant, by attorney Steven Kandelman of Sarnoff & Baccash 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: \$7,290
IMPR.: \$61,995
TOTAL: \$69,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-unit dwelling of frame construction containing 3,127 square feet of living area. The dwelling is 114 years old. Features of the home include a full unfinished basement and living area in the attic.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame, masonry, or frame and masonry multi-unit dwellings that range in age from 83 to 119 years old. The comparable dwellings range in size from 2,574 to 2,988 square feet of living area. All of the comparables have basements with two having finished recreation rooms. Two of the comparables have garages and one has apartment living area in the attic. The comparables have improvement assessments ranging from \$47,572 to \$52,970 or from \$17.73 to \$19.12 per square foot of living area. The subject's improvement assessment is \$19.83 per square foot of living area. 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 presented descriptions and assessment information on four comparable properties consisting of two-story frame multi-unit dwellings that range in age from 104 to 119 years old. The dwellings range in size from 2,248 to 3,100 square feet of living area. All of the comparables have basements. One of the basements is finished into apartment living area and another basement has a finished recreation room. Two comparables have two-car garages and two comparables have living area in the attic. The four properties submitted by the board of review have improvement assessments ranging from \$51,906 to \$64,230 or from \$20.70 to \$23.09 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 parties to the appeal submitted a total of 8 properties suggested as being comparable to the subject. The Property Tax Appeal Board places diminished weight on board of review comparable #4 primarily due the great size discrepancy between the comparable and the subject. The Board finds the remaining seven comparables have varying degrees of similarity and dissimilarity when compared to the subject. Appellant's comparables #1, #3, and #4 had improvement assessments ranging from \$17.73 to \$19.12 per square foot of living area. All three would require upward adjustments. Board of review comparable #3, the highest assessed comparable at \$21.95, has a two-car garage and basement recreation room that the subject does not have. The Property Tax Appeal Board finds the appellant's comparable #2 and the board of review's comparable #2 to be most representative of the subject in size, age, design and features. Therefore, these properties were given the most weight. Living area in these two properties are 2,961 and 3,100 square feet respectively and their ages are 109 and 119 years. Both comparables have additional finished living area in the attic, as does the subject. These comparables also have living area in their basements which the subject does not have. Improvement assessments are \$17.73 and \$20.72 per square foot of living area. In comparison, the subject's assessment of \$19.83 per square foot of living area is within the range of not only all seven of the analyzed

comparables but also within the range of the two comparables most similar to the subject.

Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported by the assessment comparables and that 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: November 30, 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.