



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

APPELLANT: L. Schwartzman
DOCKET NO.: 09-20700.001-R-1
PARCEL NO.: 05-34-415-017-0000

The parties of record before the Property Tax Appeal Board are L. Schwartzman, 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: \$ 9,720
IMPR.: \$64,838
TOTAL: \$74,558

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 8,100 square feet of land, which is improved with an 85 year old, two-story, masonry apartment building, containing two dwelling units and 3,814 square feet of living area. The dwelling has two and two-half baths, two fireplaces, a full unfinished basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted information on three comparable properties described as two or three-story, masonry apartment buildings that range in age from 82 to 86 years old, and in size from 4,396 to 5,166 square feet of living area. The buildings have from two to three dwelling units, and from two and two-half to three baths. Two of the building have a full unfinished basement, while one comparable has a full basement with an apartment unit. Two of the buildings have a garage, ranging from a two-car to a three and one-half car garage. The comparables have improvement assessments ranging from \$10.41 to \$14.47 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 of \$74,558 was disclosed. In support of the subject's assessment, the board of

review presented descriptions and assessment information on four comparable properties consisting of two-story, masonry apartment buildings that range in age from 82 to 91 years old, in dwelling units from two to three, and in size from 3,384 to 3,876 square feet of living area. The buildings have from two and two-half to three baths, and either one or two fireplaces. Three of the comparables also have a full unfinished basement, while one has a partial basement with an apartment. All of the properties also have a garage, ranging from a one and one-half car to a three and one-half car garage. These properties have improvement assessments ranging from \$17.05 to \$19.00 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 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 Board finds Comparables #1, #3, and #4 submitted by the board of review, were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$17.05 to \$19.00 per square foot of living area. The subject's improvement assessment of \$17.00 per square foot of living area is below the range established by the most similar comparables. The remaining comparables submitted by the parties were given diminished weight because of the significant difference between the subject's improvement size and the comparables' improvement size. 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.



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: May 18, 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.