



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

APPELLANT: Phillip Abramson
DOCKET NO.: 09-22438.001-R-1
PARCEL NO.: 14-07-312-005-0000

The parties of record before the Property Tax Appeal Board are Phillip Abramson, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$12,000
IMPR.: \$40,986
TOTAL: \$52,986**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of masonry construction. The dwelling is approximately 85 years old and contains 2,376 square feet of living area. Features include three apartment units, a full unfinished basement, and a two-car garage. The subject property has a 3,750 square foot site and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four suggested comparable properties described as two or three-story multi-family dwellings of stucco, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 99 to 116 years old and contain from 2,208 to 2,558 square feet of living area. The comparables have two or three apartment units, and three of the comparables have garages. One comparable has a full finished basement; two comparables have crawl-space foundations; and one has a concrete slab foundation. The

comparables have improvement assessments ranging from \$28,555 to \$38,569 or from \$12.58 to \$15.08 per square foot of living area. The subject's improvement assessment is \$40,986 or \$17.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,577 or \$13.29 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 \$52,986 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with two-story multi-family dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from 87 to 97 years old and contain from 2,346 to 2,596 square feet of living area. Each comparable has two apartment units, a garage, and a full basement, three of which are finished. One of the comparables has a fireplace. These properties have improvement assessments ranging from \$40,571 to \$45,363 or from \$17.29 to \$17.79 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 eight suggested comparables. The appellant's comparables #2 through #4 differed from the subject in foundation and received reduced weight in the Board's analysis. The Board finds the appellant comparable #1 and the comparables submitted by the board of review had full basements like the subject and were also very similar in location, design, age, and living area. In addition, the board of review comparables had masonry exterior construction like the subject. Due to their similarities to the

subject, these comparables received the most weight in the Board's analysis. These five comparables had improvement assessments that ranged from \$30,584 to \$45,363 or from \$12.58 to \$17.79 per square foot of living area. The subject's improvement assessment of \$40,986 or \$17.25 per square foot of living area falls within the range established by the most similar comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: March 21, 2014

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.