



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

APPELLANT: Ron Hollaender
DOCKET NO.: 09-22883.001-R-1
PARCEL NO.: 14-29-416-059-0000

The parties of record before the Property Tax Appeal Board are Ron Hollaender, the appellant, by attorney Michael Griffin 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: \$20,000
IMPR.: \$70,533
TOTAL: \$90,533**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with two buildings. Improvement #1 is a 120-year old, two-story, frame, multi-family dwelling containing 1,928 square feet of living area and three apartment units. Features include a full unfinished basement and central air conditioning. Improvement #2 is a 120-year old, two-story, frame, multi-family dwelling containing 1,000 square feet of living area and two apartment units. Features include a full basement with apartment finish and central air conditioning. The property is located in Lake View Township, Cook County.

The appellant's appeal is based on assessment equity. In support of the subject's assessment, the appellant presented descriptions and assessment information on suggested comparables for each improvement. Improvement #1 has an improvement assessment of \$46,205 or \$23.97 per square foot of living area and Improvement #2 has an improvement assessment of \$24,328 or \$24.33 per square foot of living area. For Improvement #1, the appellant submitted four properties suggested as comparable and

located within the same neighborhood code as the subject property. The properties consist of two-story, stucco, frame, or frame and masonry dwellings ranging in size from 1,640 to 2,457 square feet of living area. The properties were either 120 or 130 years old. One of the comparables has central air conditioning and one comparable has a one-car detached garage. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$27,636 to \$44,054 or from \$16.26 to \$19.22 per square foot of living area. The subject's improvement #1's improvement assessment is \$46,205 or \$23.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in Improvement #1's improvement assessment to \$31,342 or \$16.26 per square foot of living area.

For Improvement #2 the appellant presented descriptions and assessment information on three properties suggested as comparable and located within the same neighborhood code as the subject property. Two of the properties are two-story, stucco dwellings containing 1,640 and 1,720 square feet of living area, respectively. The properties are 120 and 130 years old. One of the comparables has a two-car detached garage and the second comparable has two fireplaces. The only building information pertaining to the third comparable submitted by the appellant was the property's square footage of 1,848 square feet. The three comparable properties have improvement assessments ranging from \$31,513 to \$40,618 or from \$19.22 to \$21.98 per square foot of living area. The subject's Improvement #2 improvement assessment is \$24,328 or \$24.33 per square foot of living area. Based on this evidence, the appellant requested a reduction in Improvement #2's improvement assessment to \$19,215 or \$19.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review also submitted property record cards and an assessment equity analysis for each of the two subject improvements. For Improvement #1, the board of review submitted three properties suggested as comparable and located within the same neighborhood code as the subject property. The properties consist of two or three-story, frame or masonry multi-family dwellings with full basements. One comparable has apartment living area in the basement and one comparable has a 1.5-car garage. Two of the properties were 97 years old and the third comparable was 121 years old. The properties range in size from 2,120 to 2,474 square feet of living area and have improvement

assessments ranging from \$24.00 to \$25.17 per square foot of living area.

For Improvement #2 the board of review presented descriptions and assessment information on three properties suggested as comparable and located within the same neighborhood code as the subject property. The properties consist of two-story or three-story frame dwellings ranging in size from 1,582 to 6,033 square feet of living area. The properties ranged in age from 117 to 121 years old. Features of the comparables include a full or partial basement. Two of the comparables have apartment living area in the basement. Two of the comparables have two-car garages. One of the comparables has central air conditioning and one comparable has a fireplace. These properties have improvement assessments ranging from \$47,460 to \$78,673 or from \$12.72 to \$30.00 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

As to Improvement #1, the parties submitted a total of seven properties suggested as comparable to the subject. The Board gave diminished weight in its final analysis to appellant's comparable #4 and board of review's comparables #1 and #2 due primarily to the significant size disparities when compared to the subject building. The remaining four comparables have improvement assessments ranging from \$16.26 to \$25.17. In comparison, the subject's improvement assessment of \$23.97 per square foot of building area is within the range of these comparables. The Board also finds the board of review's

comparable #3 is superior to the subject in age and exterior construction. The appellant failed to provide information concerning his suggested comparables' basement area or possible basement finish. Due to the lack of information for comparing to the subject, appellant's comparables #1, #2, and #3 received less weight in the board's analysis. However, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the evidence in the record and a reduction in Improvement #1's assessment is not warranted.

As to Improvement #2, the parties submitted a total of six properties suggested as comparable to the subject. The Board gave diminished weight in its final analysis to board of review's comparables #2 and #3 due primarily to the significant size disparities when compared to the subject property. Also receiving little weight is appellant's comparable #3 as the appellant only submitted the property's size (living area) and improvement assessment. No physical characteristics such as age, exterior wall construction, basement, and other features were provided as to appellant's comparable #3. The appellant also failed to provide information concerning the other two comparables' basement area or possible basement finish. Due to the lack of information for comparing to the subject, these two comparables also received reduced weight in the board's analysis. The Board finds that the board of review comparable #1 is the most similar to the subject in size, age, basement and basement finish. This comparable has an improvement assessment of \$30.00 per square foot of living area. In comparison, the subject's improvement assessment of \$24.33 per square foot of living area is below the assessment of the most similar comparable. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and supported by the evidence in the record. Therefore the Board finds that a reduction in Improvement #2's assessment is not warranted.

Based on this record the Property Tax Appeal 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.

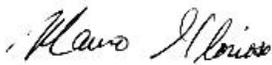


Chairman



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: April 18, 2014



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.