



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

APPELLANT: Maria Feinberg  
DOCKET NO.: 09-23759.001-R-1  
PARCEL NO.: 19-30-304-051-0000

The parties of record before the Property Tax Appeal Board are Maria Feinberg, 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:** \$2,718  
**IMPR.:** \$15,576  
**TOTAL:** \$18,294

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,350 square foot parcel of land improved with a 49 year old, one-story, frame, single-family dwelling containing 1,094 square feet of living area, one bath, and a unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one, two or multi-level, masonry or frame and masonry, single-family dwellings with between one to two baths. The properties range: in age from 14 to 49 years old; in size from 1,040 to 1,800 square feet of living area; and in improvement assessments from \$14.77 to \$18.33 per square foot of living area. The properties range in land size from 2,900 to 4,438 square feet of land and in land assessment of \$00.62 per square foot. 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 improvement assessment of \$18,294 or \$14.24 per square foot of living area and land assessment of \$2,718 or \$00.62 per square foot was disclosed. In support of the subject's assessment, the board of review presented descriptions

and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, frame and masonry, single-family dwellings with one bath, a unfinished basement, and no air conditioning. The properties range: in age from 49 to 51 years; in size from 1,008 to 1,056 square feet of living area; and in improvement assessments from \$14.84 to \$15.09 per square foot of living area. The properties range in land size from 3,240 to 4,920 square feet and in land assessment of \$00.62 per square foot of land. 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 PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. As to the improvement, the PTAB finds the appellant's comparables #2, #4 and the board of review's comparables most similar to the subject in construction, size, age, and location. The properties are described as one-story, frame and masonry or masonry, single-family dwellings with one bath. The properties range: in age from 49 to 51 years; in size from 1,008 to 1,092 square feet of living area; and in improvement assessments from \$14.84 to \$18.33 per square foot of living area. In comparison, the subject's improvement assessment of \$14.24 per square foot of living area is within the range of these comparables.

As to the land, the PTAB finds all the comparables similar to the subject. They range in land size from 2,900 to 4,920 square feet or approximately \$00.62 per square foot. In comparison, the subject's land assessment of \$00.62 is the same as the comparables.

Therefore, 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 and land assessment is supported and a reduction in the land and improvement 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.



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Chairman



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Member



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Member



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Member



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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



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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.