



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

APPELLANT: David Goldfarb
DOCKET NO.: 09-24894.001-R-1
PARCEL NO.: 13-13-219-011-0000

The parties of record before the Property Tax Appeal Board are David Goldfarb, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC 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: \$7,384
IMPR.: \$51,636
TOTAL: \$59,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 1,916 square feet of living area. The dwelling was 86 years old. Features of the home include a full unfinished basement, a fireplace and a one-car detached garage. The property has a 2,840 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on six comparable properties described as two or more-story dwellings that ranged in size from 1,800 to 2,171 square feet of living area. The dwellings ranged in age from 86 to 96 years old. Two of the comparables were of frame exterior construction; two were of masonry construction; one comparable was of frame and masonry construction and one was of stucco exterior construction. Each comparable has the same neighborhood code as the subject property with three of the comparables located in the same block as the subject. Two of the comparables have full basements and

one comparable is constructed over a concrete slab foundation. No foundation information was provided for three of the comparables. Two of the comparables have central air conditioning and one comparable has a finished recreation room. Four comparables have a one-car garage and one comparable has a two-car detached garage. The comparables have improvement assessments ranging from \$37,728 to \$51,716 or from \$18.84 to \$24.82 per square foot of living area. The subject's improvement assessment is \$51,636 or \$26.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$42,887 or \$22.38 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 presented descriptions and assessment information on four comparable properties improved with two-story dwellings of masonry construction that range in size from 1,792 to 1,930 square feet of living area. The dwellings ranged from 84 to 98 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement. Two comparables have one-car garages and two comparables have two-car garages. These properties have improvement assessments ranging from \$49,367 to \$52,404 or from \$27.15 to \$27.55 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.

The parties to the appeal submitted a total of ten properties for the Board's consideration. The appellant failed to provide

information concerning three of his suggested comparables' basement area and possible basement finish. In addition, four of the appellant's six submitted comparables have a different exterior wall construction than the subject property. Due to the lack of information for comparing to the subject and the construction disparities, these comparables received less weight in the Board's analysis. The Board finds the appellant's comparable number 5 and the four board of review comparables are the most similar to the subject in masonry exterior construction and full basement. The properties are also similar to the subject in size 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 \$23.82 to \$27.55 per square foot of living area. The subject's improvement assessment of \$26.95 per square foot of living area is within the range established by the best comparables in this record. 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.



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: March 21, 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.