



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

APPELLANT: Harry Perl  
DOCKET NO.: 09-25560.001-R-1  
PARCEL NO.: 14-20-301-009-0000

The parties of record before the Property Tax Appeal Board are Harry Perl, the appellant, by attorney John P. Fitzgerald, of the Fitzgerald Law Group, P.C. 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:       \$35,969**  
**IMPR:       \$65,871**  
**TOTAL:      \$101,840**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, multi-family building of masonry construction. The building is approximately 88 years old and contains 4,253 square feet of living area. Features of the building include three apartment units, a full unfinished basement, and a two-car garage. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as multi-family buildings with masonry construction. The appellant did not provide the comparables' story height; however, all of the comparables have the same assigned classification code as the subject. The comparable properties have the same assigned neighborhood code as the subject. One of the comparables is located in the same block as the subject, and the remaining two comparables are located one block from the subject. The comparable buildings are either 106 or 111 years old and contain from 4,992 to 8,268 square feet of living area. One building has three apartment units, and the other two buildings have six apartment units. The appellant did not provide any information on the comparables' foundations or

garages. The comparables have improvement assessments ranging from \$72,873 to \$95,000 or from \$11.49 to \$14.60 per square foot of living area. The subject's improvement assessment is \$65,871 or \$15.49 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$54,864 or \$12.90 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 \$101,840 was disclosed. The board of review presented descriptions and assessment information on four comparable properties described as three-story, multi-family buildings of masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. One of the comparables is located one-quarter mile from the subject. The comparable buildings range in age from 83 to 103 years and contain from 3,536 to 4,582 square feet of living area. Each comparable has three or four apartment units, a garage, and a full basement, one of which has been finished with an apartment. These properties have improvement assessments ranging from \$54,755 to \$81,481 or from \$15.49 to \$17.94 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 seven equity comparables. The appellant's comparables had considerably more living area than the subject and were also older. Moreover, the appellant did not provide any information on the comparables' foundations and story height. Consequently, the Board gave little weight to the appellant's comparables due to these differences and the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. The board of review's comparable #2 had considerably less living area than the subject and was also older. As a result, this comparable received reduced weight in the Board's analysis. The Board finds the board of review's comparables #1, #3, and #4 were the most similar to the subject in living area and age. They were also very similar in design, exterior construction, and foundation. 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 \$63,651 to \$81,481 or from \$16.11 to \$17.94 per square foot of living area. The subject's improvement assessment of \$65,871 or \$15.49 per square foot of living area falls below the range established by the most similar comparables on a per square foot basis. 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

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: October 18, 2013

*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.