



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

APPELLANT: Julie Herwitt/ Thomas Rudnik  
DOCKET NO.: 09-29360.001-R-1  
PARCEL NO.: 15-13-214-012-0000

The parties of record before the Property Tax Appeal Board are Julie Herwitt/ Thomas Rudnik, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$4,800  
**IMPR.:** \$22,153  
**TOTAL:** \$26,953

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of frame construction containing 1,641 square feet of living area. The dwelling is 115 years old. Features of the home include two units, a full unfinished basement, a two-car garage, and two baths. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellants submitted information on four comparable properties described as two-story frame, multi-family dwellings that range in age from 89 to 118 years old. The comparable dwellings range in size from 2,043 to 2,406 square feet of living area. Features include two units, two baths, and a detached garage for three of the comparables. The appellant did not include any data concerning basement space for the comparables. The comparables have improvement assessments ranging from \$12.25 to \$14.86 per square foot of living area. The subject's improvement assessment is \$16.01 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

In addition, the appellants also submitted exterior photographs of the subject and comparables and a "Trulia" and "Zillow"

printouts showing the decline in real estate property values from the date of purchase in 2006 to 2009.

At hearing the appellants testified the subject's location near Harlem Avenue has decreased its value. Specifically, the subject is located in a high density residential area and is subject to increased noise pollution and traffic congestion due to its one-half block proximity to Harlem Avenue. Whereas, the location of the board of review's comparables are located in a more desirable area than the subject due to being located further away from Harlem Avenue and situated in a low density residential area. The appellants also testified that the appellants' comparables are located within one block of the subject, whereas the board of review's comparables are located within or greater than one-quarter mile of the subject. The appellants at hearing submitted a "google" location map of the board of review's comparables which support the testimony that those comparables are located further away from the subject than the appellants' comparables and Harlem Avenue.

In support of the subject's assessment, the board of review's analyst, Michael Terebo, submitted four comparables which are similar in characteristics and proximity to subject. At hearing, the board of review also questioned the appellants' as to any changes in the subject's neighborhood since the subject was purchased. The appellants testified that since they purchased the subject, some single family homes near the subject have been demolished due to foreclosure and, therefore, the area has suffered an increase in vacant lots. In addition, the board of review's analyst testified that "subarea" is defined as being located within one-quarter mile of the subject. However, the appellants testified that the board of review's comparable #3 which is identified as being located in the subject's subarea is greater than one-quarter mile from the subject. In support of this argument, the appellants referenced a submitted "google" location map and their personal knowledge of the neighborhood.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$31,077 or \$16.01 per square foot of improvement assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one and one-half to two-story frame dwellings that range in age from 100 to 110 years old. The dwellings range in size from 1,576 to 1,856 square feet of living area. Features include two to three baths, a two to four car garage, and a full unfinished basement. These properties have improvement assessments ranging from \$16.49 to \$18.28 per square foot of living area. In addition, comparable #1's condition is identified as "poor." 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 warranted.

The appellants contend 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 appellants have met this burden.

The Board finds the comparables submitted by the appellants were most similar to the subject in location, size, style, exterior construction, features 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 \$12.25 to \$14.86 per square foot of living area. The subject's improvement assessment of \$16.01 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*J. R.*

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: September 21, 2012

*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.