



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

APPELLANT: Ronald Albrecht
DOCKET NO.: 09-29925.001-R-1
PARCEL NO.: 05-27-300-068-0000

The parties of record before the Property Tax Appeal Board are Ronald Albrecht, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$50,750
IMPR: \$240,296
TOTAL: \$291,046**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Dwelling #1 is a two-story of masonry construction containing 6,488 square feet of living area¹. The dwelling is 79 years old². Features of the home include a full unfinished basement, central air conditioning and four fireplaces. Dwelling #2 is a two-story of masonry construction containing 1,180 square feet of living area. The dwelling is 79 years old. Features of the home include a full unfinished basement and central air conditioning.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry dwellings that range in age from 4 to 84 years old. The comparable dwellings range in size from 6,662 to 7,136 square feet of living area. Three comparables have a full basement finished with a recreation room. Each comparable has central air conditioning, from one to four fireplaces and a garage ranging from 2-car to 3.5-car. The comparables have improvement assessments ranging from \$26.88 to \$34.10 per square foot of living area. The

¹ For purposes of this case, the appellant only provided comparables for dwelling #1.

² The appellant indicated the subject property was 82 years old, however, the property characteristic sheet describes the subject property as 79 years old.

appellant incorrectly attributed the entire improvement assessment to dwelling #1. The subject's improvement assessment is \$31.66³ per square foot of living area. The appellant presented no uniformity analysis with respect to dwelling #2 on the subject parcel. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$291,046 was disclosed. With respect to dwelling #1 the board of review presented descriptions and assessment information on four comparable properties consisting of two-story stucco or masonry dwellings that range in age from 78 to 94 years old. The dwellings range in size from 5,420 to 7,908 square feet of living area. Each comparable has central air conditioning, a full basement of which two are finished with a recreation room. Three comparables have two fireplaces and one comparable has a single fireplace. Three comparables have a 2-car garage and one comparable has a 3-car garage. These properties have improvement assessments ranging from \$37.47 to \$51.59 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.

The Board finds board of review's comparable # 1 and #3 to be dissimilar in size when compared to the subject. The Board gave less weight to comparable #1 submitted by the appellant due to its lack of a basement. The Board finds comparables #2, #3 and #4 submitted by the appellant and comparables #2 and #4 submitted by the board of review were more similar to the subject in size and features. These comparables had improvement assessments that ranged from \$30.36 to \$40.48 per square foot of living area. The subject's improvement assessment of \$31.66 per square foot of living area falls within 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 dwelling #1's improvement assessment is equitable and a reduction in the subject's assessment is not

³ Based on an improvement assessment of \$205,402 for dwelling #1 as reported by the board of review.

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warranted. The Board further finds the appellant presented no evidence to challenge the assessment of dwelling #2.

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

Mario Morris

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: April 20, 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.