



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

APPELLANT: Julian L. Berman  
DOCKET NO.: 09-35066.001-R-1  
PARCEL NO.: 05-07-201-013-0000

The parties of record before the Property Tax Appeal Board are Julian L. Berman, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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 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:** \$ 17,639  
**IMPR.:** \$ 29,531  
**TOTAL:** \$ 47,170

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 11,380 square feet of land improved with a 55-year old, two-story, frame, single-family dwelling. The improvement contains 2,368 square feet of living area as well as two full and one-half bathrooms and one fireplace.

The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the market value argument, the appellant submitted a residential appraisal report of the subject property with an effective date of January 1, 2009. The appraiser estimated a market value for the subject of \$530,000, based upon development of the sales comparison approach to value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$91,600. The subject's assessment reflects a market value of \$1,029,213 or \$434.63 per square foot of living area using the Illinois

Department of Revenue median level of assessment for class 2, residential property of 8.90% for tax year 2009.

In addition, the board of review submitted detailed descriptive and assessment data on four suggested comparables. These properties ranged in improvement assessments from \$28.26 to \$40.31 per square foot. In addition, the raw sales data reflects that these properties sold from February, 2009, through November, 2009, for prices that ranged from \$866,000 to \$1,325,000 or from \$391.50 to \$475.17 per square foot of living area. In support, of these sale prices, the board of review submitted copies of printouts from the Cook County Recorders website. Based upon this evidence, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. After submission of evidence, the parties waived the right to hearing.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board thoroughly considered the parties' evidence and finds the best evidence to be the appellant's appraisal. The Board finds this appraisal to be persuasive for the appraiser inspected the subject property and developed the sales comparison approach to value in estimating the subject's market value. Moreover, market data was used to obtain improved sale comparables while providing sufficient detail regarding each sale as well as appropriate adjustments, where necessary.

In contrast, the board of review's sale properties were accorded diminished weight due to the absence of proper adjustments to this raw sales data including: location, exterior construction, improvement size, improvement age and/or amenities.

Therefore, the Board finds that the subject property contained a market value of \$530,000 for tax year 2009. Since the market value of the subject has been established, the median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 8.90% will apply. Therefore, the Board finds that a reduction 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

*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: September 20, 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.