



FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Burman  
DOCKET NO.: 09-35497.001-R-1  
PARCEL NO.: 03-08-400-070-0000

The parties of record before the Property Tax Appeal Board are Richard Burman, 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: \$ 12,682  
IMPR: \$ 64,739  
TOTAL: \$ 77,421

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, masonry, single-family dwelling that contains 4,474 square feet of living area. It is situated on a 42,274 square foot parcel. The dwelling is approximately four years old with features that include three and one half-baths, five bedrooms, a full basement with a recreation room, central air conditioning, one fireplace, and an attached three-car garage. It is located in Wheeling Township, Cook County.

The appellant filed the appeal based on equity and a contention of law. The record disclosed that the subject property is an owner occupied residence. The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board disclosing the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 08-27454.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$85,119 based on unequal treatment in the assessment process. The appellant requested that the assessment be "rolled over" pursuant to Section 16-185 of the Property Tax Code then also

requested that the subject's assessment be reduced even further to \$53,199 due to the passage of Cook County Ordinance No. 08-O-51 (September 17, 2008) (the "10/25 Ordinance") which reduced the statutory level of assessment for Class 2 properties from 16% to 10% of fair market value. No additional documentation was submitted by the appellant in support of this request. Based on this evidence the appellant requested the subject's assessment for the 2009 tax year be reduced to \$53,199.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the final assessment of the subject property totaling \$77,421 was disclosed. The subject has a land assessment of \$12,682 or \$0.30 per square foot of land area and an improvement assessment of \$64,739 or \$14.47 per square foot of living area.

The board of review also submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. The comparables were described as being located in the same neighborhood as the subject property, with three of the comparables located within a one block radius of the subject. Each comparable was improved with a two-story, single family dwelling of frame or masonry construction that had between 4,466 and 4,959 square feet of living area. The comparable dwellings were between 7 and 14 years old. Additional features included three and one half or four and one half-baths, four to six bedrooms, a full, finished or unfinished basement, one or two fireplaces, central air conditioning, and a two to three-car garage. Their improvement assessments ranged from \$66,496 to \$76,422 or from \$14.51 to \$16.12 per square foot of living area. These same comparables had sites ranging in size from 30,518 to 41,861 square feet of land area with land assessments ranging from \$9,155 to \$12,558 or \$0.30 per square foot of land area.

In further support of the subject's assessment, the board of review submitted a written brief indicating that the language of Section 16-185 of the Property Tax Code is clear that the subject's assessment shall remain in effect for the remainder of the general assessment period. As the appellant submitted no substantive documentary evidence to challenge the correctness of the assessment of the subject property, the board of review requested that appellant's appeal be dismissed.

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 the evidence in the record does not demonstrate a change in the assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$77,421. Furthermore, the board of review provided comparables relatively similar to the subject in location, style, age and features. Each of these comparables had a land assessment of \$0.30 per

square foot of land area, equivalent to the subject's land assessment of \$0.30 per square foot of land area. These same comparables had improvement assessments ranging from \$14.51 to \$16.12 per square foot of living area. The subject had an improvement assessment of \$14.47 per square foot of living area, which is below the range established by the comparables. Based on this record the Board finds a change in the subject's assessment is not justified.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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: October 19, 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.