



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

APPELLANT: Loretta Grossman  
DOCKET NO.: 10-23385.001-R-1  
PARCEL NO.: 19-30-110-001-0000

The parties of record before the Property Tax Appeal Board are Loretta Grossman, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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:** \$ 2,177  
**IMPR.:** \$ 21,436  
**TOTAL:** \$ 23,613

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with two dwellings. The first dwelling is a 1.5-story home of frame construction with 988 square feet of living area. This dwelling is approximately 62 years old. Features include a full unfinished basement and a two-car detached garage. The second dwelling on the site is a one-story home of frame construction with 480 square feet of living area. The dwelling is approximately 62 years old.

Features of the home include a slab foundation and a 1-car detached garage. The property has a 6,700 square foot site and is located in Chicago, Stickney Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The appellant completed section V of the petition in which she attributed the subject's entire improvement assessment to the larger home on the site. The appellant did not provide any descriptive data with respect to the smaller dwelling nor did she have a separate equity comparison analysis for this home. In support of the assessment inequity argument the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,613. The board of review indicated the larger dwelling on the site with 988 square feet of living area had an improvement assessment of \$14,193 or \$14.37 per square foot of living area. The smaller dwelling on the site with 480 square feet had improvement assessment of \$7,243 or \$15.09 per square foot of living area. The board of review provided copies of the subject's property characteristic sheets which supported its description of the subject property. In support of its contention of the correct assessment the board of review submitted information on the same three equity comparables for each of the respective dwellings.

#### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the appellant's assessment equity analysis. The evidence disclosed the subject property is improved with two dwellings. The appellant, however,

incorrectly described the property as being improved with one home and attributed the entire improvement assessment to the 1.5-story dwelling with 988 square feet of living area.

With respect to the larger 1.5-story dwelling on the site, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3. These comparables were most similar to this dwelling in size and style but were slightly inferior in that neither had a basement like the subject dwelling. These two properties had improvement assessments of \$14.07 and \$14.46 per square foot of living area. The subject's 1.5-story dwelling had an improvement assessment of \$14.37 per square foot of living area, which is within the range established by the best comparables in this record.

With respect to the smaller dwelling on the site, the appellant presented no equity comparables to specifically challenge the improvement assessment on this building. The Board finds the one-story comparables submitted by the parties had improvement assessments ranging from \$14.29 to \$20.05 per square foot of living area. These homes were not particularly similar to the subject in size being from 300 to 517 square feet larger than the subject dwelling, three had basements unlike the subject's slab foundation and one was significantly newer than the subject dwelling. Nevertheless, the subject's 1-story dwelling with 480 square feet of living area had an improvement assessment of \$15.09 per square foot of living area, which is within the range established by the these comparables. The Board finds the assessment appears justified considering the subject's size.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's dwellings were inequitably assessed and a reduction in the subject's assessment is not justified.

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.



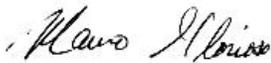
Chairman



Member



Member



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: July 18, 2014



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.