



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

APPELLANT: Toby Ehrlich & Henry Jelen
DOCKET NO.: 11-20340.001-R-1
PARCEL NO.: 10-36-106-004-0000

The parties of record before the Property Tax Appeal Board are Toby Ehrlich & Henry Jelen, the appellant(s); 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: \$6,348
IMPR.: \$30,244
TOTAL: \$36,592

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,968 square foot parcel of land improved with a 78-year-old, masonry, single-family dwelling. The appellants argued there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellants first argue that county has incorrectly listed the design and size of the subject. The appellants assert that the improvement is actually a one-story dwelling with 1,600 square feet of living area. To support this, the appellants submitted a copy of a portion of an appraisal listing the subject's size as 1,600 square feet of living area and including a sketch of the subject's first floor. This document also lists the subject as a cape cod home and compares the subject to other

cape cod homes. The appellants also included color photographs of the subject's second story showing insulation, but no finished walls. The appellant's indicate in a letter that the second story attic space is not heated or finished.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within one-half mile of the subject. The properties are described as one-story, masonry or frame and masonry, single-family dwellings. The properties have varying amenities. They range: in age from 54 to 61 years; in size from 1,999 to 3,863 square feet of living area; and in improvement assessments from \$6.47 to \$10.78 per square foot of living area. The appellant included color photographs of the comparables. The documentation for comparables #1, #2 and #3 indicate that each of these improvements were pro-rate with another parcel. Information on the additional parcels was not included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$30,244 was disclosed. The board of review lists the subject as a one and one-half story containing 2,477 square feet of living area. To support this, the board of review included the property characteristic printout for the subject.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable and located within one-quarter mile of the subject. The properties are described as one-story, masonry, single-family dwellings. The comparables have varying amenities. They range: in age from 79 to 80 years; in size from 1,355 to 1,655 square feet of living area; and in improvement assessments from \$16.89 to \$19.73 per square foot of living area. The board of review included black and white photographs of these comparables. 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.

As to the subject's size, the Board finds that the best evidence of the subject's size is the portion of the appraisal and the

sketch of the subject's livable area. The Board finds that the subject is a cape cod dwelling containing 1,600 square feet of living area with an improvement assessment of \$18.90 per square foot of living area.

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 PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction, location, amenities and/or age. These properties range: in age from 79 to 80 years; in size from 1,355 to 1,655 square feet of living area; and in improvement assessments from \$16.89 to \$19.73 per square foot of living area. In comparison, the subject's improvement assessment of \$18.90 per square foot of living area is within the range of these comparables. The board gives little weight to the appellants' comparables #1 through #3 as the evidence listed a pro-rated portion of the improvement assessment and did not include a full improvement assessment value.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: May 21, 2014

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.