FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Harry Perl
DOCKET NO.: 11-21504.001-R-1
PARCEL NO.: 14-17-309-039-0000

The parties of record before the Property Tax Appeal Board are Harry Perl, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, 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 **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:	$30,000
IMPR.:	$113,178
TOTAL:	$143,178

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story, multi-family building of masonry construction. The building is approximately 87 years old and contains 9,408 square feet of living area. Features of the building include six apartment units, a full unfinished basement, and a three and one-half car garage. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as multi-family buildings with masonry construction. The appellant did not provide the comparables' story height; however, based on photographic evidence provided by the appellant, the comparables appear to be three-story in height. The comparables have the same assigned classification code as the subject. Comparables #1 and #2 have a different assigned neighborhood code than the subject and are

located four blocks from the subject. Comparable #3 has the same assigned neighborhood code as the subject and is also located four blocks from the subject. The comparable buildings range in age from 85 to 94 years and contain from 7,614 to 10,122 square feet of living area. Each building has six apartment units. One comparable has central air conditioning, and two comparables have garages. However, the appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from $62,727 to $88,700 or from $7.90 to $8.76 per square foot of living area. The subject's improvement assessment is $113,178 or $12.03 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $79,027 or $8.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $143,178 was disclosed. The board of review presented descriptions and assessment information on four comparable properties described as three-story, multi-family buildings of masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. One of the comparables is located in the same block as the subject, and the other three comparables are located one-quarter mile from the subject property. The comparable buildings range in age from 89 to 106 years and contain from 7,572 to 9,150 square feet of living area. Each building has six apartment units, a full unfinished basement, and a garage. Both comparables #2 and #3 have six fireplaces. The comparables have improvement assessments ranging from $97,906 to $112,782 or from $12.27 to $12.93 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.

Both parties presented assessment data on a total of seven equity comparables. The appellant's comparables were dissimilar from the subject in living area. Moreover, the appellant did not provide any information on the comparables' foundations. Consequently, the Board gave little weight to the appellant's comparables due to these differences and the lack of descriptive

information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. All of the board of review’s comparables were three-story, masonry apartment buildings with full unfinished basements; however, the board of review comparables #3 and #4 had considerably less living area than the subject and received reduced weight in the Board’s analysis. The Board finds the board of review’s comparables #1 and #2 were more similar to the subject in living area. They were also very similar in all other respects as well. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The board of review comparables #1 and #2 had improvement assessments of $109,364 and $112,782 or $12.27 and $12.33 per square foot of living area, respectively. The subject's improvement assessment of $113,178 or $12.03 per square foot of living area is less than the assessments of the best comparables in the record on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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.

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: October 18, 2013

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.