



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

APPELLANT: Stuart Altschuler  
DOCKET NO.: 06-21446.001-R-1  
PARCEL NO.: 14-29-215-014-0000

The parties of record before the Property Tax Appeal Board are Stuart Altschuler, the appellant, by attorney Donald T. Rubin, of Rubin & Norris 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:     \$ 16,944**  
**IMPR.:    \$ 111,856**  
**TOTAL:    \$ 128,800**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story dwelling of masonry construction containing 4,378 square feet of living area. The dwelling is 108 years old. Features of the home include a full, finished basement, central air conditioning and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on four comparable properties that were described as two or three-story dwellings of frame or masonry construction. They range in age from 103 to 118 years old and have the same neighborhood code as the subject. Two are located on the same street as the subject. The comparable dwellings range in size from 3,499 to 4,974 square feet of living area. The comparables have full basements, one of which is finished, one has central air conditioning, one has a fireplace and each has a garage. The comparables have improvement assessments ranging from \$18.95 to \$24.81 per square foot of living area. The subject's improvement assessment is \$25.55 per square foot of living area. 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 final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties with the same neighborhood code as the subject. They consist of two or three-story masonry or frame and masonry dwellings that range in age from 105 to 123 years old. The dwellings range in size from 3,384 to 4,350 square feet of living area. The comparables have full or partial basements, two of which are finished, and a garage. Two have central air conditioning and two have two or three fireplaces. These properties have improvement assessments ranging from \$25.54 to \$36.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued the board of review's comparables were located in a quieter area than the subject property and the comparables submitted by the appellant. He explained the subject property is located on busy Wellington Avenue, which is directly down the street from the Illinois Masonic Medical Center.

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.

The Board finds the appellant's two comparables, #3 and #4, which were located on the same busy street as the subject were either much larger or much smaller than the subject. Comparable #4 also differed from the subject in exterior construction. The appellant's comparable #1 and the board of review's comparables #2 and #3 were also much smaller than the subject. Thus, these comparables received reduced weight in the Board's analysis. The appellant's comparable #2, although differing in exterior construction from the subject, was similar to the subject in size. The board of review comparable #1 was almost identical in size to the subject and was also similar in style and exterior construction with the subject. In addition, they had the same neighborhood code as the subject, although located in a more quiet area than the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had improvement assessments of \$24.26 and \$27.58 per square foot of living area. The subject's improvement assessment of \$25.54 per square foot of living area is between the assessments established by the most similar

comparables. 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 2010

*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.