



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

APPELLANT: Edward Salomon
DOCKET NO.: 06-28516.001-R-1
PARCEL NO.: 14-33-413-016-0000

The parties of record before the Property Tax Appeal Board are Edward Salomon, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody 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: \$ 20,700
IMPR.: \$ 120,479
TOTAL: \$ 141,179**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings situated on one parcel. Building #1 is a 118-year old three-story multi-family dwelling of masonry exterior construction containing 3,301 square feet with a full, finished basement and five fireplaces. Building #2 consists of a one-story coach house of masonry exterior construction containing 704 square feet of living area with a full, finished basement and one fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for building #1. Equity data was not submitted on the coach house. In support of this argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The comparables consist of two or three-story frame or masonry multi-family dwellings that range in age from 115 to 128 years old. The comparables range in size from 3,446 to 4,941 square feet of living area and have improvement assessments ranging from \$16.98 to \$20.95 per square foot. Three of the comparables have full, unfinished basements and one has a concrete slab foundation. Three have central air conditioning and three have a fireplace. The subject property has an improvement assessment for both buildings of \$120,479. The

building that was appealed by the appellant has an improvement assessment of \$85,889 or \$26.02 per square foot. The appellant's petition incorrectly indicates this property has an improvement assessment of \$92,567 or \$28.04 per square foot. The coach house has an improvement assessment of \$34,590 or \$49.13 per square foot. 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and spreadsheets detailing three suggested comparable properties for each building. The comparables for building #1 had the same classification and neighborhood codes as the subject property. They consist of masonry or frame and masonry dwellings that are between 108 and 118 years old. The comparables range in size from 2,960 to 3,768 square feet of living area and have improvement assessments ranging from \$27.20 to \$32.72 per square foot. The comparables have full, finished basements and a garage. The comparables for the coach house were described as one or two-story frame or masonry dwellings that are between 118 and 124 years old. Two have full basements, one of which is finished, and the other has a crawl space foundation. One has central air conditioning, one has a fireplace and two have a garage. The comparables range in size from 728 to 3,776 square feet of living area and have improvement assessments ranging from \$53.47 to \$55.12 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Although the subject property consists of two buildings, the appellant described and appealed only the dwelling containing 3,301 square feet of living area. The appellant and the board of review presented assessment data on a total of seven equity comparables for this dwelling. The appellant's comparables one and two were significantly larger than the subject. As a result, these comparables received reduced weight in the Board's analysis. The remaining comparables were similar to the subject

in size. They were also similar to the subject in age, but varied in exterior construction. Due to their similarities with the subject, these comparables received the most weight in the Board's analysis. They had improvement assessments ranging from \$16.98 to \$32.72 per square foot of living area. The subject property's improvement assessment of \$26.02 per square foot of living area is within this range. The comparable assessed at the high end of the range was most similar to the subject in exterior construction and size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted. The Board has also reviewed the comparables submitted by the board of review for the coach house. The board of review's comparable two was substantially larger than the subject and differed in design and foundation from the subject. Thus, this comparable received reduced weight in the Board's analysis. The remaining two comparables were generally similar to the subject in physical characteristics and had improvement assessments of \$53.47 and \$55.12 per square foot. The subject's improvement assessment of \$49.13 per square foot is below these assessments. Thus, the Board finds this comparable was also equitably assessed.

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. Guit

Chairman

Frank J. Grief

Member

Member

Mark Morris

Shawn R. Gorski

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.