



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

APPELLANT: Andrew Roman Jr.
DOCKET NO.: 06-30824.001-R-1
PARCEL NO.: 14-31-129-024-0000

The parties of record before the Property Tax Appeal Board are Andrew Roman Jr., the appellant, by attorney Glenn S. Guttman of Rieff Schramm & Kanter 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: \$ 12,384
IMPR.: \$ 47,899
TOTAL: \$ 60,283

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-family dwelling that is 116 years old. According to the board of review, the subject is three-story with frame and masonry exterior construction, 3,701 square feet of building area, three apartment units, a full basement finished for an apartment, central air conditioning, and a fireplace. According to the appellant, the subject is two-story with masonry exterior construction, 2,528 square feet of building area, two apartment units, and a full, unfinished basement. According to the appellant, the building does not have central air conditioning or a fireplace. Both parties agree that the subject has a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as masonry multi-family dwellings that are either 82 or 111 years old. Three of the comparables are located on the same block as the subject, and the other one is on the same street, one block away. The appellant's comparables all have the same classification code as the subject. The comparable dwellings range in size from 2,640 to 3,146 square feet of living area, and they have three or four apartment units. The comparables have improvement assessments ranging from \$16.87

to \$18.37 per square foot of living area. According to the appellant, the subject's improvement assessment is \$47,899 or \$18.95 per square foot of living area, but that calculation is based on the appellant's claim that the subject has 2,528 square feet of living area. However, the appellant produced no evidence to support this estimate of the subject's size. 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 four comparable properties consisting of three-story frame and masonry multi-family dwellings that range in age from 101 to 121 years old. The comparables all have the same neighborhood and classification codes as the subject. The dwellings range in size from 2,782 to 4,032 square feet of living area, and they have either three or four apartment units. Three comparables have full, unfinished basements, and one has a full basement finished for an apartment. One comparable has central air conditioning and a fireplace, and three have two or three-car garages. These properties have improvement assessments ranging from \$13.74 to \$15.99 per square foot of living area. According to the board of review, the subject has an improvement assessment of \$47,899 or \$12.94 per square foot of living area. In support of its estimate of the subject's size, the board of review produced the subject's property characteristic sheet. 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.

The appellant claims that the subject has is two-story with masonry exterior construction and 2,528 square feet of living area; however, the appellant submitted no evidence to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the subject is three-story with frame and masonry exterior construction, 3,701 square feet of living area, a full basement finished for an apartment, central air conditioning, and a fireplace. Consequently, the Board finds that the board of review produced the best evidence with respect to establishing the subject's size, style, exterior construction, and features.

Both parties presented assessment data on a total of eight equity comparables. The Board finds that three of the comparables submitted by the board of review were most similar to the subject in size, style, and exterior construction. They were also very similar in age and foundation. These comparables had improvement assessments that ranged from \$13.74 to \$15.49 per square foot of living area. The subject's improvement assessment of \$12.94 per square foot of living area falls below the range established by these 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.