



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

APPELLANT: Robert & Dore Sobel
DOCKET NO.: 07-22866.001-R-1
PARCEL NO.: 14-20-116-024-0000

The parties of record before the Property Tax Appeal Board are Robert & Dore Sobel, the appellants, by attorney Christopher G. Walsh, Jr. 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: \$ 16,141
IMPR.: \$ 74,120
TOTAL: \$ 90,261**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction containing 2,979 square feet of living area. The dwelling is 108 years old. Features of the home include a full, finished basement, central air conditioning, two fireplaces, and a two-car detached garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as two-story frame, masonry, or stucco dwellings that range in age from 108 to 116 years old. Two of the comparables are single-family dwellings, and one is multi-family. The comparables have the same neighborhood and classification codes as the subject. The comparable dwellings range in size from 2,398 to 3,208 square feet of living area. Each dwelling has a full basement, one of which is finished. Each comparable has central air conditioning and a fireplace, and two have a two-car detached garage. The comparables have improvement assessments ranging from \$13.13 to \$23.00 per square foot of living area. The subject's improvement assessment is \$24.88 per square foot of living area. Based on this evidence, the appellants 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 two-story frame dwellings that are either 108 or 118 years old. The comparables have the same neighborhood and classification codes as the subject. The dwellings range in size from 2,361 to 2,656 square feet of living area. Each dwelling has a full basement, two of which are finished. Three comparables have central air conditioning; three have one or two fireplaces; and two have detached garages, either one and one-half car or two-car. These properties have improvement assessments ranging from \$26.05 to \$30.62 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 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 Board finds the appellants have not met this burden.

The Board finds that the seven comparables submitted by both parties were all very similar to the subject in age, location, and style. The appellants' comparable numbered two differed in building use from the subject and received reduced weight in the Board's analysis. The appellants' comparables numbered one and three were similar to the subject in size but differed in exterior construction. The comparables submitted by the board of review were all very similar to the subject in exterior construction but were somewhat smaller than the subject. These six comparables had improvement assessments that ranged from \$13.13 to \$30.62 per square foot of living area. The subject's improvement assessment of \$24.88 per square foot of living area falls within 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. Guit

Chairman

K. L. Fenn

Member

Frank A. Grief

Member

Mark Morris

Member

Shawn R. Lerski

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: February 18, 2011

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.