



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

APPELLANT: Morton Balaban
DOCKET NO.: 07-24706.001-R-1
PARCEL NO.: 14-20-110-007-0000

The parties of record before the Property Tax Appeal Board are Morton Balaban, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 17,248
IMPR: \$ 75,726
TOTAL: \$ 92,974

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,975 square foot parcel improved with a 19-year-old, three-story, multi-family dwelling of masonry construction containing 4,808 square feet of living area and located in Lake View Township, Cook County. Features of the building include four full bathrooms, a partial-unfinished basement, central air-conditioning and a two-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this argument, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, multi-family dwellings of frame or masonry construction located within nine blocks of the subject. The improvements range in size from 4,393 to 4,991 square feet of living area and range in age from 17 to 118 years old. The comparables contain from two and one-half to six full bathrooms and a full-finished or unfinished basement.

One comparable has central air-conditioning and one comparable has a two-car detached garage. The improvement assessments range from \$12.74 to \$15.06 per square foot of living area.

At hearing, the appellant's attorney provided a copy of the board of review's 2008 final decision for the subject property. The board's decision disclosed the subject's improvement assessment was reduced from \$85,342 to \$75,726. The appellant's attorney argued that the subject's 2008 reduction falls within the same triennial period. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$102,590. The subject's improvement assessment is \$85,342 or \$17.75 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested comparables are improved with three-story, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,733 to 4,383 square feet of living area and range in age from 14 to 19 years old. The comparables contain from four and one-half to seven full bathrooms and a full-finished or unfinished basement. Three comparables have air-conditioning, two comparables have multiple fireplaces and one comparable has a two-car garage. The improvement assessments range from \$18.78 to \$21.25 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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 overcome this burden.

At hearing, the appellant's attorney provided a copy of the board of review's 2008 final decision for the subject property. The board's decision disclosed that the subject's improvement assessment was reduced from \$85,342 to \$75,726.

The Board finds that the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings &

Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that the board of review's 2008 non-triennial assessment reduction shall apply to the 2007 assessment year for the subject improvement at \$75,726.

As a final point, the Board finds no further reduction based on the appellant's inequity argument is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: July 22, 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.