



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

APPELLANT: Joel Shalowitz  
DOCKET NO.: 07-26475.001-R-1 through 07-26475.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joel Shalowitz, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-26475.001-R-1	05-06-201-024-0000	34,499	66,242	\$100,741
07-26475.002-R-1	05-06-201-025-0000	44,848	66,242	\$111,090

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 53-year old, two-story, frame, single-family dwelling. It is situated on two parcels of land totaling 30,056 square feet. Features include three full baths, five bedrooms, central air conditioning, a partial, finished basement, three fireplaces, and an attached two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a one or one and one-half story, masonry or frame and masonry, single-family dwelling, all of which are located on the subject's block. They range: in age from 46 to 51 years; in size from 3,064 to 4,787 square feet of living area; and in improvement assessment from \$20.75 to \$25.20 per square foot of living area. Amenities for the suggested comparable properties include two and one half to four and one half-baths, a partial, finished basement for two

properties, central air conditioning for two properties, one fireplace and a two or two and one-half car garage.

The appellant also argued that the county incorrectly listed the subject's square footage of living area as 4,906 square feet when it should be 3,778 square feet. As evidence of the incorrect square footage, the appellant submitted page 5 of 12 of a photocopied blueprint of the subject property. This copy is illegible in places and not clearly marked. Additionally, there are no architect's calculations, affidavit or signature verifying the correct square footage. The appellant also enclosed prior Board decisions from the tax years 2002, 2003 and 2004 indicating a reduction had been granted for the subject property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$132,484 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to three suggested comparables located within the subject's neighborhood, two of which are located on the subject's block. The properties are improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from 9 to 42 years; in size from 3,845 to 4,269 square feet of living area; and in improvement assessment from \$31.84 to \$43.75 per square foot of living area. Amenities for the properties include three and one half or four full baths, four or six bedrooms, a full or partial, finished or unfinished basement, central air conditioning, one fireplace, and a two or three-car garage for two properties. Based on this evidence, the board 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 first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 3,778 square feet of living area. Although the blueprints show that the subject's second floor contains less square footage than the first floor, it is unclear if the county has taken this into account. The appellant included only one page of twelve of the architect's plans and failed to include an affidavit from the architect attesting to the correct square footage. Furthermore, the plans were illegible in places and did not contain any calculations on the page submitted to the Board. Without further detailed evidence, the Board accepts the square footage calculation of the county as correct and finds that the subject contains 4,906 square feet of living area. Therefore, the Board finds that the subject's improvement assessment is \$27.00 per square foot of living area.

The appellant also 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 parties submitted a total of six comparable properties for the Board's consideration. The Board finds none of these comparables similar to the subject property. These comparables vary greatly in improvement size, design, class, and/or age. Additionally, no weight was given to the prior Board decisions.

The Board finds that the appellant has not met the burden of clear and convincing evidence as there is no range of equity comparables with which to compare the subject. Therefore, 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.



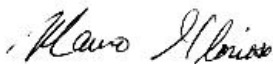
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Chairman



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Member



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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: September 21, 2012



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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.