



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

APPELLANT: Gerald Cohen  
DOCKET NO.: 09-21918.001-R-1  
PARCEL NO.: 10-33-423-037-0000

The parties of record before the Property Tax Appeal Board are Gerald Cohen, the appellant(s), by attorney Edward M. Burke, of Klafter & Burke 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: \$ 9,900**  
**IMPR.: \$ 67,723**  
**TOTAL: \$ 77,623**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling with 3,418 square feet of living area of masonry construction. The dwelling was constructed in 1962. Features of the home include a full basement, central air conditioning, two fireplaces and a

two-car garage. The property has a 9,900 square foot site and is located in Niles Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables range in size from 2,397 to 2,754 square feet of living area. They have sale prices that range from \$390,000 to \$685,000 or from \$162.70 to \$274.44 per square foot of living area. The Board notes that the appellant's grid sheet contains a scrivener's error. The correct PIN and address for comparable #2 is 10-33-400-046-0000 and the address is 6755 N. Minnehaha. In addition, the appellant's grid sheet indicates the subject and the comparables contains three or four dwelling units, when in fact, the subject and the comparables are single-family homes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,623. The subject's assessment reflects a market value of \$872,169 or \$252.25 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that none of the appellant's comparables are similar to the subject. Comparable #1 is located in a different subarea and is 3.2 miles away from the subject. Comparable #2

has 2,397 squarefeet of living area which is over 1,000 square feet smaller than the subject. Comparable #3 is also considerably smaller than the subject as this comparable contains 2,496 square feet of living area. The Board finds that the appellant has not met the burden of a proving by clear and convincing evidence that the subject parcels are not uniformly assessed, as there is no range of similar comparables with which to compare the subject. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is inequitably assessed and a reduction in the subject's assessment is not justified.

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

*Mark Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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 24, 2015

*[Signature]*

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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.