



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

APPELLANT: Linda Alschuler
DOCKET NO.: 09-22447.001-R-1
PARCEL NO.: 14-18-316-015-0000

The parties of record before the Property Tax Appeal Board are Linda Alschuler, the appellant, by attorney Leonard Schiller of Schiller Strauss & Lavin PC 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: \$11,780
IMPR.: \$91,801
TOTAL: \$103,581

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 two-story dwelling of frame construction with 2,836 square feet of living area. The dwelling is six years old. Features of the home include a full

finished basement, central air conditioning, two fireplaces and a detached two-car garage. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law regarding the subject dwelling's size and number of bathrooms. The appellant also contends assessment inequity and submitted information on four suggested equity comparables. The appellant did not contest the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,581. The subject property has an improvement assessment of \$91,801 or \$32.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the subject's dwelling size and number of bathrooms, the appellant's counsel submitted a brief arguing the subject is a one and one-half story dwelling with 2,258 square feet of living area with three bathrooms. Counsel submitted a "Plat Of Survey" of the subject property in support of the subject's size, but offered no support for the number of bathrooms. Counsel further argued the board of review's records reflect the subject property contains 3,096 square feet of living area, further in the brief referencing 2,836 square feet, and four bathrooms. However, in the appellant's equity grid the subject is listed as a class "2-78" dwelling with the number of bathrooms as "3/2". The board of review submitted the subject's property record card disclosing the subject is a two-story

dwelling with 2,836 square feet of living area with three full bathrooms and 2 half bathrooms. The board of review's evidence also included a photograph of the subject dwelling depicting a two-story structure.

The Board finds the "Plat Of Survey" discloses the dimensions of the subject dwelling in relation to the subject's lot, but does not clearly indicate the dwelling's total living area. In addition, the "Plat Of Survey" records the subject dwelling as a "1 ½ story frame house with basement", which is clearly not depicted in the board of review's photograph of the subject's two-story dwelling. The Board further finds the appellant failed to supply evidence, such as photographs or a detailed sketch of the interior of the subject dwelling, in support of the subject having only three bathrooms. Therefore, for the purposes of this appeal, the Board finds the subject dwelling is a two-story dwelling containing 2,836 square feet of living area with three full bathrooms and 2 half bathrooms.

As to the appellant's improvement inequity argument, the Board finds the parties submitted eight comparables that are all very similar to the subject in location, age, size and features. The comparables had improvement assessments that ranged from \$30.44 to \$33.60 per square foot of living area. The subject's improvement assessment of \$32.37 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was 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.

Chairman

K. L. Fan

Mark Albino

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.