



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

APPELLANT: Aaron Katz  
DOCKET NO.: 10-34665.001-R-1  
PARCEL NO.: 17-06-216-133-0000

The parties of record before the Property Tax Appeal Board are Aaron Katz, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, LLC 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: \$8,037  
IMPR.: \$43,963  
TOTAL: \$52,000**

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 2010 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 and masonry construction with 1,800 square feet of living area. The dwelling is 19 years old and features a full basement. The

property has a 1,692 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments the appellant submitted two appraisals and six equity comparables. One appraisal estimated the subject property had a market value of \$520,000 as of December 12, 2008. A second appraisal estimated the subject property had a market value of \$455,000 as of April 28, 2011. The six equity comparables had improvement assessments ranging from \$21.86 to \$23.50 per square feet of living area. The appellant's evidence also disclosed that the subject property was purchased in January 30, 2009 for \$520,000. Based on this evidence the appellant requested the subject's total assessment be reduced to \$45,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,000. The subject's assessment reflects a market value of \$520,000 or \$288.89 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$43,963 or \$24.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that had improvement assessments of \$23.50 or \$37.58 per square feet of living area. The board of review's comparable #1, which was also submitted by the appellant as comparable #6, sold in April 2009 for \$503,500 or \$279.72 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellant contends in part that 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 the best evidence of market value to be comparables #2 through #4 within the appellant's second appraisal and the board of review's comparable #1. These comparables had varying degrees of similarity when compared to the subject and also sold most proximate to the January 1, 2010 assessment date at issue. The comparables sold from April 2009 to November 2010 for prices ranging from \$199.10 to \$320.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$279.72 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The Board gave less weight to the remaining market value evidence in this record due to being less proximate in time to the January 1, 2010 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the basis of overvaluation.

The appellant also contends assessment inequity as a 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.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which include the appellant's comparable #6. These comparables had improvement assessments of \$23.50 or \$37.58 per square foot of living area. The subject's improvement assessment of \$24.42 per square foot of living area is supported by the best comparables in this record. The Board gave less weight to the appellant's remaining equity comparables due to their dissimilar slab foundations, when compared to the subject's full basement. In addition, these comparables were considerably smaller in size when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

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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.

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Chairman



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Member



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Member



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Acting Member



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Member

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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: February 19, 2016



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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.