



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

APPELLANT: Mitch Goldstein  
DOCKET NO.: 11-20814.001-R-1  
PARCEL NO.: 16-06-303-020-0000

The parties of record before the Property Tax Appeal Board are Mitch Goldstein, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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:** \$ 7,607  
**IMPR:** \$ 65,298  
**TOTAL:** \$ 72,905

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 2011 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 is a ten year-old, two-story dwelling of frame construction containing 3,877 square feet of living area. Features of the home include a full unfinished basement and central air conditioning. The property has an 8,950 square foot site and is located in Oak Park Township, Cook County. The property is a Class 2-08 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 a brief with supporting exhibits arguing that: 1) the subject contained only a 3,877 square foot dwelling on an 8,950 square foot site; 2) the

board of review erred by submitting information that the subject contained a second improvement of a 118 year-old, 685 square foot dwelling; 3) that the second dwelling that board of review asserts is on the site was demolished in 2002, leaving the site without any improvements; 4) that the vacant site was later improved with the current 3,877 square foot dwelling. The appellant request that the assessment for the 2011 tax lien year be reduced to reflect the demolition of the dwelling the board of review asserts is situated on the site.

In support of the brief, the appellant submitted: a black-and-white photograph of the old original dwelling; a Demolition Affidavit by owner Mitch Goldstein disclosing that the original dwelling was demolished in October 2002; a black-and-white photograph of the new 3,877 square foot dwelling; an Application for Certificate of Appropriateness by the owner, dated September 4, 2001, for authorization of demolition of the original dwelling; an Information Summary from Oak Park disclosing the history of the demolition application.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject contained two improvements, a ten year-old dwelling containing 3,877 square feet of living area with a full unfinished basement and central air conditioning, and a 118 year-old dwelling containing 685 square feet of living area with one fireplace and a two and one-half car garage. The land is assessed at \$7,607. The total assessment for both improvements and the land is \$80,645. The subject's assessment reflects a market value of \$849,789 when applying the 2011 three-year average median level of assessment for Class 2 property of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two suggested equity comparables for the ten year-old dwelling and four suggested equity comparables for the 118 year-old dwelling.

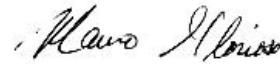
#### **Conclusion of Law**

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the 118 year-old improvement the board of review asserts is contained on the site was demolished prior to the 2011 tax lien year. The Board further finds that the site was later improved by the ten year-old dwelling containing 3,877 square feet of living area. Based on this evidence, the Board finds a reduction in the subject's assessment is 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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Member

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Acting Member



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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: March 18, 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.