



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

APPELLANT: Ben Pomerantz
DOCKET NO.: 15-20360.001-R-1
PARCEL NO.: 10-25-313-028-0000

The parties of record before the Property Tax Appeal Board are Ben Pomerantz, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$4,836
IMPR.: \$19,137
TOTAL: \$23,973

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 2015 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 3,750 square foot land parcel containing a 50-year old, one-story, single-family dwelling of masonry construction with 1,224 square feet of living area. Features of the building include a full basement and a one and one-half baths. The property is located in Rogers Park Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on the same three equity comparables reflected on two different grid sheets. These properties are improved with a one-story, masonry, single-family dwelling. They range: in age from 65 to 91 years; in building size from 1,081 to 1,341 square feet of living area; and in improvement assessments from \$12.91 to \$16.06 per square foot of living area. The appellants' data on the subject's assessment was in error, but was

correctly noted at hearing. The subject's corrected improvement assessment is \$15.63 per square foot.

At hearing, the appellant, Ben Pomerantz, testified in detail that his comparables are located from a one-block to three-block radius from the subject. He stated that he had someone help him with the preparation of his evidence, but that he is vaguely familiar with the properties that were submitted. He said he has lived in the subject property since 2008 and that his one-story home is the smallest home in his neighborhood. In addition, he indicated that the subject's assessment had increased 35% from the prior tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,973. The subject property has an improvement assessment of \$19,137 or \$15.63 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. They are located within one quarter mile radius from the subject and contain a one-story, masonry, single-family dwelling. The properties range: in age from 59 to 63 years; in building size from 1,163 to 1,297 square feet of living area; and in improvement assessments from \$16.75 to \$17.50 per square foot of living area.

At hearing, the board of review's representative stated that he had no personal knowledge of either the proximity of the board's properties to the subject or of the taxes that are paid on those board's properties.

In rebuttal, the appellant testified that his property does not contain a garage, while three of the board's properties have a garage. Moreover, he also stated that it appears that the subject's total assessment is lower than all four of the board's properties total assessments.

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 ancillary issue, the appellant argued that the subject property was unfairly treated in the assessment process because the subject's assessment was increased by 35% from the prior tax year. It is the responsibility of the Property Tax Appeal Board to determine the correct assessment, *Official Rules of the Property Tax Appeal Board, Section 1910.10(b)*, and whether the assessment is fair and equitable in comparison to similar properties. *Id.* at Section 1910.65, et. seq. The percentage by which an assessment is increased or decreased is not reflective of whether its assessment is currently correct. Therefore, the Board finds that the appellant's first argument is unpersuasive.

Next, the Board finds the best evidence of assessment equity to be *appellants' comparables #1 and #3 as well as the board of review's comparables #1, #2, and #3*. These five comparables had improvement assessments that ranged from \$12.91 to \$17.50 per square foot of living area. The subject's improvement assessment of \$15.63 per square foot of living area falls within the range established by the best 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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