



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

APPELLANT: Bernard Rabinowitz
DOCKET NO.: 15-32577.001-R-1
PARCEL NO.: 14-33-306-018-0000

The parties of record before the Property Tax Appeal Board are Bernard Rabinowitz, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$26,568
IMPR.: \$126,053
TOTAL: \$152,621

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 is improved with two dwellings. Dwelling #1 consists of a two-story single-family residential structure of frame construction with 3,256 square feet of living area. The building is shown as 132 years old. Features of the structure include a full unfinished basement. This building is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. Dwelling #2 consists of a two-story multi-family dwelling of frame construction with 1,417 square feet of living area. The building is 132 years old. Features of the structure include central air conditioning. This building is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The dwellings are situated on a 2,952 square foot site and are located in Chicago, North Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables for each dwelling.

With respect to Dwelling #1, the comparables consist of four two-story residential structures of masonry construction and one three-story structure of stucco construction. They range from 114 to 129 years old. All of the comparables are located within the same neighborhood code as the subject. Three of the comparables have either a one-car or two-car garage. Two of the comparables are on slab foundations. Two of the comparables have full unfinished basements. One comparable has a full basement with a recreation room. The comparables have improvement assessments ranging from \$58,131 to \$127,039 or from \$25.27 to \$28.46 per square foot of living area.

With respect to Dwelling #2, the comparables consist of two-story dwellings of frame, masonry or frame and masonry construction and range from 112 to 132 years old. Three of the comparables are on concrete slab foundations. Two of the comparables have partial or full unfinished basements. One comparable has central air-conditioning. Three of the comparables have two-car garages. The comparables have improvement assessments ranging from \$25,005 to \$37,366 or from \$21.83 to \$23.95 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the subject's improvement assessment to \$118,959, being a reduction in Dwelling #1's improvement assessment to \$85,532 or \$26.27 per square feet of living area and in Dwelling #2's improvement assessment to \$33,427 or \$23.59 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,621. As to Dwelling #1, the improvement assessment is incorrectly shown as \$33,115 or \$10.17 per square foot of living area. As to Dwelling #2, the improvement assessment is incorrectly shown as \$92,938 or \$65.58 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 for one dwelling and three equity comparables for the other dwelling, all located within the same neighborhood code as the subject. It appears that the board has incorrectly completed the grid analyses for the two dwellings and reversed the improvement assessment between the two dwellings. Therefore, the Board will analyze these properties using their correct sizes.

As to Dwelling #1, the comparables consist of two-story and three-story multi-family structures of masonry or frame or frame and masonry construction that range from 13 to 142 years old. The buildings range in size from 3,118 to 3,528 per square feet of living area and have improvement assessments ranging from \$72,210 to \$83,050 or from \$20.75 to \$26.97 per square foot of living area. The comparables are classified as class 2-11 properties

As to Dwelling #2, the comparables consist of two-story and three-story single-family dwellings of masonry construction that range from 123 to 137 years old. The buildings range in size from 3,180 to 3,527 square feet of living area and have improvement assessments ranging from

\$180,963 to \$242,001 or from \$53.01 to \$76.10 per square foot of living area. The comparables are classified as class 2-06 properties

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The record contains seventeen assessment comparables for the Board's consideration. With respect to Dwelling #1, the Board gave less weight to all of the board of review's comparables due to the fact that each has a different classification code than the subject dwelling.

With respect to Dwelling #2, the Board gave less weight to all of the board of review's comparables due to differences from the subject in size and differences in classification code.

As to Dwelling #1, the Board finds appellant's equity comparables, with varying degrees of similarity to the subject dwelling, to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$58,131 to \$124,663 or from \$25.27 to \$28.46 per square foot of living area. Therefore, Dwelling #1's improvement assessment of \$92,938 or \$28.54 per square foot of living area falls within the range established by the most similar comparables contained in this record.

As to Dwelling #2, the Board finds appellant's equity comparables, with varying degrees of similarity to the subject dwelling, to be most similar to the subject in location, design, age, dwelling size, exterior construction, and features. These comparables had improvement assessments that ranged from \$25,005 to \$37,266 or from \$21.83 to \$23.95 per square foot of living area. Dwelling #2's improvement assessment of \$33,115 or \$23.37 per square foot of living area falls within the range established by the most similar comparables contained 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bernard Rabinowitz, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602