



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

APPELLANT: James W. & Patricia S. Altman
DOCKET NO.: 15-38963.001-R-1
PARCEL NO.: 10-32-117-056-0000

The parties of record before the Property Tax Appeal Board are James W. & Patricia S. Altman, the appellants, by attorney Richard J. Caldarazzo, of Amari & Locallo 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: \$6,750
IMPR.: \$39,884
TOTAL: \$46,634

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 a two-story dwelling of masonry construction. The dwelling is approximately 68 years old and has 1,985 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a one-car garage. The property has a 5,625 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables are located from six to twelve blocks from the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 67 to 75 years old. Each comparable has an unfinished basement, either full or partial, and a garage,

either one-car or two-car. Two comparables have central air conditioning, and two comparables have a fireplace. The appellants' grid analysis indicates the dwellings range in size from 1,369 to 1,829 square feet of living area, and their improvement assessments range from \$22,712 to \$30,450 or from \$13.37 to \$16.65 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$30,847 or \$15.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$46,634 was disclosed. The subject property has an improvement assessment of \$39,884 or \$20.09 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. The comparables are located in the same block or tax block as the subject property. The comparables are improved with two-story dwellings of masonry construction. The dwellings are from 67 to 69 years old. The comparables have full or partial basements, with two having finished area. Each comparable has central air conditioning and a garage, ranging from one-car to two-car. Three comparables have one or two fireplaces. The board of review's grid analysis indicates the dwellings range in size from 1,808 to 2,016 square feet of living area and their improvement assessments range from \$38,128 to \$41,900 or from \$19.99 to \$22.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of seven suggested comparables. The Board gave reduced weight to the appellants' comparables because they were not located in close proximity to the subject property. The appellant's comparables were described as being located from six to twelve blocks from the subject property. In addition, comparable #2 had significantly less living area than the subject and lacked central air conditioning. The Board gave more weight to the board of review comparables due to their superior location. The board of review comparables were located in the same block or tax block as the subject and were also very similar in design, exterior construction, age, living area and most features. The board of review comparables had improvement assessments that ranged from \$19.99 to \$22.08 per square foot of living area. The subject's improvement assessment of \$20.09 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 appellants 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: _____

May 15, 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

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