



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

APPELLANT: Itzbak Garti  
DOCKET NO.: 18-31660.001-R-1  
PARCEL NO.: 14-29-304-030-0000

The parties of record before the Property Tax Appeal Board are Itzbak Garti, the appellant, by attorney Howard J. Weiss, of Ziering & Weiss, P.C. in Northbrook; 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:** \$20,563  
**IMPR.:** \$99,882  
**TOTAL:** \$120,445

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 2018 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 situated on one parcel.<sup>1</sup> Improvement #1 is a two-story dwelling of frame exterior construction with 2,594 square feet of living area. The dwelling is approximately 125 years old. Features of the home include a full basement with finished area and central air conditioning. Improvement #2 is a coach house that is approximately 125 years old with 802 square feet of living area. The parcel has a 2,856 square foot site located in Chicago, Lake View Township, Cook County. Under the Cook County Real

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<sup>1</sup> The appellant's brief disclosed there are two improvements on the subject property which were not disclosed by the board of review. The Board recognizes that both parties incorrectly utilized the combined improvement assessments of both improvements in their grid analyses. However, for this analysis the Board will utilize the improvement assessments for each of the subject's two improvements that were disclosed in the supplement brief supplied by the appellant's attorney.

Property Assessment Classification Ordinance, Improvement #1 is classified as a class 2-06 property and Improvement #2 is a class 2-02 property.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-06 dwellings ranging in size from 2,456 to 2,775 square feet of living area and in age from 120 to 140 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning and one or two fireplaces, and three comparables each have a 400 square foot garage. The comparables have improvement assessments ranging from \$60,900 to \$78,400 or from \$23.42 to \$28.94 per square foot of living area.

Based on the evidence in the record, the appellant requested that the improvement assessment for Improvement #1 be reduced to \$69,690 or \$26.87 per square foot of living area.

The appellant submitted a copy of the 2018 Cook County Board of Review final decision disclosing a total assessment for the subject of \$120,445. The appellant's evidence also disclosed improvement assessments for Improvement #1 of \$96,650 or \$37.26 per square foot of living area and for Improvement #2 of \$3,232 or \$4.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" but utilized the improvement assessments for both improvements in their analysis. Nevertheless, in support of its contention of the correct assessment, the board of review submitted four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-06, two-story dwellings of frame or stucco exterior construction ranging in size from 2,400 to 3,338 square feet of living area and in age from 120 to 130 years old. The comparables each have a full basement, three of which have finished area. Two comparables have either one or two fireplaces and each comparable has from a two-car to a three-car garage. The comparables have improvement assessments ranging from \$96,280 to \$131,086 or from \$39.19 to \$42.60 per square foot of living area. Based on this evidence, the board of review requested that the subject's total assessment be confirmed.

### **Conclusion of Law**

The appellant 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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1 so only that improvement will be analyzed for equity. The parties submitted a total of eight suggested equity comparables for the Board's consideration.

The Board gives less weight to the board of review comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' seven remaining comparables which are similar to the subject in age, dwelling size and some features; however, six comparables each have a garage and five comparables have either one or two fireplaces both of which are not features of the subject. Nevertheless, the remaining comparables have improvement assessments ranging from \$60,900 to \$106,339 or from \$23.42 to \$42.60 per square foot of living area. Improvement #1 has an improvement assessment of \$96,650 or \$37.26 per square foot of living area which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that 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:

April 19, 2022



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

Itzbak Garti, by attorney:  
Howard J. Weiss  
Ziering & Weiss, P.C.  
1416 Techny Road  
Northbrook, IL 60062

COUNTY

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