



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

APPELLANT: Samuel Tamkin  
DOCKET NO.: 08-30821.001-R-1  
PARCEL NO.: 05-06-313-035-0000

The parties of record before the Property Tax Appeal Board are Samuel Tamkin, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan 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:** \$45,408  
**IMPR:** \$64,840  
**TOTAL:** \$110,248

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) disputing the assessment for the 2008 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 a two-story dwelling of frame construction with 3,794 square feet of living area. The dwelling is approximately 102 years old. Features of the home include a partial unfinished basement, central air conditioning and a 2.5-car detached garage. The property has a 26,400 square foot site and is located in Glencoe, New Trier Township, Cook

County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame or frame and masonry construction. The comparables ranged in size from 3,414 to 3,848 square feet of living area and were either 83 or 98 years old. The comparables were located in Glencoe, New Trier Township and had similar features as the subject property with the exception each had one or two fireplaces and two comparables had no garages. These properties had improvement assessments that ranged from \$13.77 to \$22.01 per square foot of living area.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject's total assessment of \$136,464. The appellant indicated the subject property had an improvement assessment of \$91,056 or \$24.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$64,839.

The board of review did not submit its "Board of Review Notes on Appeal" and evidence in support of the assessment.

#### **Conclusion of Law**

The appellant contends unequal treatment in the subject's land assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. (86 Ill.Admin.Code §1910.63(e)). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant met this burden.

The Board finds the only evidence of assessment inequity in this record to be the comparables submitted by the appellant. These comparables had improvement assessments ranging from \$13.77 to \$22.10 per square foot of living area. The subject has an improvement assessment of \$24.00 per square foot of living area, which is above the range established by the appellant's comparables. The board of review did not submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of

the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction in the subject's improvement assessment is appropriate.

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.

*Ronald R. Crit*

Chairman

*K. L. Fen*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

Member

*J. R.*

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 20, 2015

*A. Portol*

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.