

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Avi Shaked  
DOCKET NO.: 04-20449.001-R-1  
PARCEL NO.: 11-07-201-022-0000

The parties of record before the Property Tax Appeal Board are Avi Shaked, the appellant, by attorney Stephen B. Engelman of Evanston and the Cook County Board of Review.

The subject property consists of a 66-year-old, two-story single-family dwelling of masonry construction containing 4,497 square feet of living area and located in Evanston Township, Cook County. The residence contains four bathrooms, a partial basement, air conditioning, fireplaces and a two-car garage. The subject enjoys lakefront exposure.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 15 suggested comparable properties located in Evanston Township with lakeside locations. These properties consist of two-story single-family dwellings of masonry, frame, stucco or frame and masonry construction. The comparables have three or four bathrooms with half-baths and partial or full basements, four finished. Seven homes are air-conditioned and all have fireplaces. The comparables have one, two or three-car garages. The comparables contain between 2,586 and 4,866 square feet of living area and have improvement assessments ranging from \$86,501 to \$196,128 or from \$19.41 to \$51.64 per square foot of living area. The appellant noted that the Assessor placed the amenity value of a lakeside location into the improvement assessment rather than the land assessment. The land assessment for the few lakeside parcels along the Evanston lakefront is \$1.80 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$304,683, or \$67.75 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered a printout of the subject's assessment and property characteristics. The board also disclosed the subject's July 2002 purchase price of

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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: \$ 34,341  
IMPR.: \$205,659  
TOTAL: \$240,000

Subject only to the State multiplier as applicable.

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\$3,400,000. The board offered no other evidence in support of the subject's assessment. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables one, two, five and seven are the comparables most similar to the subject. These properties have improvement assessments ranging from \$110,419 to \$195,651 or from \$27.18 to \$45.84 per square foot of living area. The subject's per square foot improvement assessment of \$67.75 is above this range of properties. The PTAB gives less weight to the appellant's remaining comparables because they are less similar to the subject in location, construction or living area. The board offered no properties for comparison purposes to support the subject's assessment. After considering the appellant's suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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.



Chairman



Member



Member



Member



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: October 31, 2008



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.