

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Clement Erbmann
DOCKET NO.: 04-26103.001-R-1
PARCEL NO.: 05-08-312-034-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Clement Erbmann, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review (board of review or the board).

The subject property consists of a 116-year-old, two-story, single-family dwelling of frame construction containing 3,422 square feet of living area and located in New Trier Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement and a fireplace.

The PTAB's initial decision in this matter was based upon the written evidence and was duly rescinded because the appellant did not waive its right to a hearing. Therefore, the PTAB scheduled this matter for a full evidentiary hearing.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,977 to 4,030 square feet of living area and range in age from five to 92 years. The comparables contain two and one-half or three and one-half bathrooms, a full-unfinished or partial-finished

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Based on the facts and exhibits presented, 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:	\$	45,040
IMPR.:	\$	68,035
TOTAL:	\$	113,075

Subject only to the State multiplier as applicable.

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basement, one or two fireplaces and a one-car or two-car attached garage. Two comparables have air-conditioning. The improvement assessments range from \$8.32 to \$19.10 per square foot of living area.

At hearing, the appellant's attorney indicated that the appellant's comparables, like the subject, are located in Glencoe, Illinois. Based on the evidence submitted, the appellant requested a total assessment of \$90,100, with an improvement assessment of \$45,060 or \$13.17 per square foot of living area and a land assessment to remain unchanged at \$45,040.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$113,075. The subject's improvement assessment is \$68,035 or \$19.88 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of stucco, masonry or frame and masonry construction located within two blocks of the subject. Two comparables are located on the same street as the subject. The improvements range in size from 2,535 to 3,061 square feet of living area and range in age from 63 to 91 years. The comparables contain one and one-half or two full bathrooms, a full-finished or unfinished basement, air-conditioning, one or two fireplaces and a two-car garage. The improvement assessments range from \$21.14 to \$23.64 per square foot of living area.

At hearing, the board's representative stated that the board of review rested on its written evidence; and further, asserted that the board's position that the initial PTAB decision in this matter should be controlling. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney highlighted various differences between the subject and the board of review's comparables.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. 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 Board finds the appellant has not overcome this burden.

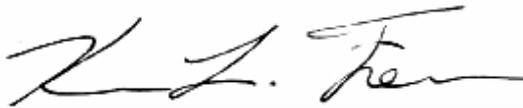
Both parties submitted a total of seven properties somewhat similar to the subject but with many variations in living area, age, amenities and/or construction. These seven properties have improvement assessments ranging from \$8.32 to \$23.64 per square foot of living area. The subject's per square foot improvement assessment of \$19.88 falls within the range established by these properties. The Board finds of the seven properties offered for comparison, four vary substantially from the subject in living area, six vary in type of construction, four vary in age and the seven comparables are superior overall to the subject in amenities. After considering adjustments for size, construction, age and amenities as well as the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by the parties does not support a reduction in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: May 30, 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.