

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Julie Holland & Gordon Gluckman
DOCKET NO.: 04-26352.001-R-1 thru 04-26352.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Julie Holland & Gordon Gluckman, the appellants, by attorney Donald T. Rubin of Rubin & Norris of Chicago and the Cook County Board of Review (board).

The subject property consists of a four-year-old, two-story single-family dwelling of masonry construction, prorated over two parcels and containing 4,728 square feet of living area and located in New Trier Township, Cook County. The subject also includes a class 2-41 adjacent parcel. The residence contains five and one half bathrooms, a full finished basement, air conditioning, fireplaces and a three-car garage.

The appellants, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered five suggested comparable properties located within three blocks of the subject. These properties consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from one to 58 years. The comparables have three or four bathrooms with half-baths and full or partial basements. The homes are air-conditioned and all have fireplaces. The sites each have two or three-car garages. The comparables contain between 3,827 and 4,259 square feet of living area and have improvement assessments ranging from \$87,772 to \$117,133 or from \$22.19 to \$29.11 per square foot of living area. The appellants disclosed the subject was purchased in August 2003 for \$1,975,000. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's three parcel total assessment of \$197,890 and improvement assessment of \$143,876, or \$30.43 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-26352.001-R-1	05-18-205-003	\$20,631	\$60,493	\$81,124
04-26352.002-R-1	05-18-205-004	\$22,735	\$60,493	\$83,228
04-26352.003-R-1	05-18-205-028	\$10,648	\$ -0-	\$10,648

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables consist of two-story single-family dwellings of masonry construction and range in age from four to seven years. The comparables contain three and one half bathrooms and full finished basements; all have air conditioning, fireplaces and all sites have two or three-car garages. The comparables range in size from 3,119 to 7,950 square feet of living area and have improvement assessments of between \$106,345 and \$160,028 or from \$34.09 to \$44.41 per square foot of living area. The board disclosed the subject was purchased in August 2003 for \$1,975,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record 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 appellants have overcome this burden.

The PTAB finds both parties submitted a total of eight suggested properties as similar to the subject. The PTAB finds the appellants' comparables four and five are the properties most similar to the subject with improvement assessments of \$24.72 and \$26.19 per square foot but subject to adjustments to better conform to the more superior subject. The remaining comparables are somewhat similar to the subject but with variations in building area and age that would require considerable adjustments. After considering the differences in both parties' 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 appellants have adequately demonstrated that the subject dwelling 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.

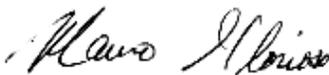
Chairman



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: May 27, 2009



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.