

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rick Rogoff  
DOCKET NO.: 04-26530.001-R-1  
PARCEL NO.: 05-29-315-027-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Rick Rogoff, the appellant, by attorney Robert Vihon of Worssek & Vihon LLP of Chicago and the Cook County Board of Review (board).

The subject property consists of a 73-year-old, two-story single-family dwelling of masonry construction containing 2,910 square feet of living area and located in New Trier Township, Cook County. The residence contains three and one-half bathrooms, a finished partial basement, fireplaces and a one-car garage.

The appellant's 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 seven suggested comparable properties located within a block of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from 67 to 75 years. The comparables have two, three or four bathrooms with some half-baths and full or partial basements, two finished. Four homes are air-conditioned and five have fireplaces. All sites have two-car garages. The comparables contain between 2,848 and 4,665 square feet of living area and have improvement assessments ranging from \$70,121 to \$105,189 or from \$22.19 to \$27.14 per square foot of living area. 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 \$128,904, or \$44.30 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings 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: \$ 26,096  
IMPR. \$ 93,904  
TOTAL: \$120,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

masonry construction and are 77 years old. The comparables contain three and one half bathrooms, full or partial basements, both finished; both have air conditioning, fireplaces and two or three-car garages. The comparables contain 2,791 or 3,114 square feet of living area and have improvement assessments of \$142,889 and \$165,864 or \$51.20 and \$53.26 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

In rebuttal to the board's comparables, the appellant submitted evidence that disclosed comparable one was purchased for \$2,000,000 in 2003 and was increased in size in 2003 from 3,114 to 5,131 square feet. The appellant also noted comparable two was two and one half blocks distant and located on a much larger lot.

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, especially comparables one and three are the comparables more similar to the subject. These seven properties have improvement assessments ranging from \$22.19 to \$27.14 per square foot of living area. The subject's per square foot improvement assessment of \$44.30 is above this range of properties. The PTAB affords less weight to the board's comparables because they are less similar to the subject in location or living area. After considering the recent purchase price and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has 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: February 29, 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.