

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Joel Shalowitz  
DOCKET NO.: 04-27942.001-R-1 and 04-27942.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joel Shalowitz, the appellant, by attorney Edward P. Larkin of Park Ridge, Illinois, and the Cook County Board of Review.

The subject property is situated on a 30,188 square foot parcel and has been improved with a part two-story, part one-story single family dwelling of frame exterior construction which is 47 years old. The dwelling contains 3,778 square feet of living area and features a partial finished basement, three full bathrooms, a fireplace, central air conditioning, and an attached two-car garage. The property is located in Glencoe, New Trier Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement assessment was erroneous due the assessor having recorded 4,906 square feet of living area when the improvement in actuality has 3,778 square feet of living area as there is only a partial second floor. There was no dispute raised with regard to the land assessment. In addition, the appellant submitted evidence of the average per square foot improvement assessments of four nearby properties. The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$147,716 was disclosed.

The four comparables presented by the appellant were located in the same tax block as the subject property. Two of the comparables were described as part two-story, part one-story

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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.	Parcel No.	Land	Impr.	Total
04-27942.001-R-1	05-06-201-024-0000	23,522	36,269	59,791
04-27942.002-R-1	05-06-201-025-0000	30,578	36,269	66,847

Subject only to the State multiplier as applicable.

dwellings of frame and masonry exterior construction and two properties were described as two-story dwellings of frame and masonry exterior construction. These comparables ranged in size from 2,389 to 4,731 square feet of living area and had improvement assessments ranging from \$15.30 to \$21.30 per square foot of living area. The appellant indicated the subject had an improvement assessment of \$93,616. At the incorrect size, this improvement assessment calculates out to \$19.08 per square foot of living area; however, the current total improvement assessment at the corrected living area square footage of 3,778 square feet would result in an improvement assessment of \$24.78 per square foot of living area. The appellant noted the average assessment of the four suggested comparables was \$19.20 per square foot of living area. Applying this average per-square-foot improvement assessment of \$19.20 to the subject's actual 3,778 square foot living area would result in a corrected improvement assessment of \$72,538. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$72,538 or \$19.20 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record 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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment based on an error in the subject's living area square footage. After an analysis of the evidence presented, the Property Tax Appeal Board finds a reduction is warranted.

The Board finds the only evidence pertaining to the subject's improvement assessment was submitted by the appellant. The appellant provided evidence establishing an error in the subject improvement's living area square footage from the recorded 4,906 square feet to the corrected 3,778 square feet. In addition, the appellant's evidence included four suggested comparable properties located in the same tax block as the subject which properties had an average improvement assessment of \$19.20 per square foot of living area and applying the corrected living area square footage, the subject improvement should have an improvement assessment of \$72,538. The board of review did not

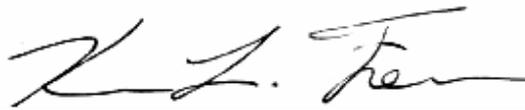
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submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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: April 25, 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.