



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Avy Stein
DOCKET NO.: 05-25210.001-R-2
PARCEL NO.: 05-06-201-102-0000

The parties of record before the Property Tax Appeal Board are Avy Stein, the appellant(s); by attorney Mitchell L. Klein of Schiller Klein PC of Chicago; and the Cook County Board of Review.

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: \$ 215,319
IMPR.: \$ 284,681
TOTAL: \$ 500,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 119,622 square foot parcel improved with a 13-year-old, two-story single-family dwelling of masonry construction containing 8,906 square feet of living area and located in New Trier Township, Cook County. Features of the residence include five full bathrooms, three half-baths, a full-finished basement, central air-conditioning, four fireplaces and a three and one-half car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board 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 eleven 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 eleven suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located within three miles of the subject. The improvements range in size from 6,517 to 10,964 square feet of living area and range in age from one to sixteen years. The comparables contain from four and one-half to eight full bathrooms, a finished or unfinished basement, central air-conditioning, from two to seven fireplaces and a multi-car garage. The improvement assessments range from \$20.00 to \$34.00 per square foot of living area.

At hearing, the appellant's attorney argued that ten of the appellant's comparables are located within the Village of Glencoe, as is the subject, while one comparable is located in the Village of Winnetka. The appellant's attorney also argued that the appellant's comparables, like the subject, are located on the east side of Sheridan Road. He indicated the subject is located on a bluff with views of Lake Michigan. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$625,999. The subject's improvement assessment is \$410,680 or \$46.11 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,631 to 7,373 square feet of living area and range in age from seven to 67 years. The comparables contain from three and one-half to six full bathrooms, a full-finished or unfinished basement, central air-conditioning, two or three fireplaces and a two-car or three-car attached garage. The improvement assessments range from \$48.28 to \$58.34 per square foot of living area.

At hearing, the board's representative, Mr. Matt Panush, argued that the board's comparables as well as the subject property are located within neighborhood code 171, whereas, the appellant's comparables are located within neighborhood code 170. Mr. Panush argued that the board's three comparables are located on the east side of Sheraton Road with lake views. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that although the subject is located in the Village of Glencoe, the three suggested comparables submitted by the board of review are located in either the Village of Wilmette or the Village of Winnetka and between 3.1 and 7.2 miles from the subject. The appellant's attorney also argued that the board's three comparables range in

improvement size from 17% to 37% smaller than the subject. Finally, the appellant's attorney argued that the board's comparable one is only five years old and comparable two is 64 years old, whereas, the subject is thirteen years old.

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 overcome this burden.

The Board finds the appellant's comparables one through five to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, exterior construction, age and amenities. In addition, they are located on the east side of Sheridan Road, like the subject, and within approximately one mile of the subject. These five properties have improvement assessments ranging from \$20.00 to \$34.00 per square foot of living area. The subject's per square foot improvement assessment of \$46.11 falls above the range established by these properties. The Board finds that although the board's three comparables have lake views like the subject, they differ vastly from the subject in location, improvement size and/or age and are accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

Allen Castrovillari

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.