FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steve Kroll
DOCKET NO.: 05-26760.001-R-2
PARCEL NO.: 05-20-408-011-0000

The parties of record before the Property Tax Appeal Board are Steve Kroll, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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:	$ 33,469
IMPR.:	$ 176,531
TOTAL:	$ 210,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16,735 square foot parcel improved with a four-year-old, two-story single-family dwelling of masonry construction located in New Trier Township, Cook County. At the hearing, the parties agreed that the subject improvement contains 4,895 square feet of living area. Features of the residence include three and one-half bathrooms, a full-finished basement, central air-conditioning, two fireplaces and a three-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 nine properties suggested as comparable to the subject. The appellant also submitted a six-page brief; photographs of suggested comparables one through

eight, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the nine suggested comparables consist of two-story, single-family dwellings of stucco, frame or masonry construction located within three blocks of the subject. Three of the comparables are located on the same street and block as the subject. The improvements range in size from 5,022 to 7,805 square feet of living area and range in age from four to 86 years. The comparables contain from three to seven and one-half bathrooms, a finished or unfinished basement, central air-conditioning, from one to five fireplaces and a one-car or multi-car garage. The improvement assessments range from $19.89 to $28.59 per square foot of living area.

At hearing, the appellant testified that the board's comparables two and three are located on Hill Road which forms the border of the prestigious Indian Hill Country Club. The appellant also testified that the homes on Hill Road are nicer homes with higher values due to their proximity to the golf course. The appellant stated that the subject is located on a north-south street which is a fairly busy thoroughfare when leaving town. The appellant's attorney argued that the appellant's comparable eight, located at 844 Sunset, is situated directly behind the subject and provided a location map as well as photographs. 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 $245,000. The subject's improvement assessment is $211,531 or $43.21 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, four-year-old, single-family dwellings of masonry or frame and masonry construction located within two blocks of the subject. The improvements range in size from 5,211 to 6,570 square feet of living area. The comparables contain four or five full bathrooms, a full-finished or unfinished basement, central air-conditioning, two fireplaces and a two-car or three-car attached garage. The improvement assessments range from $39.91 to $50.65 per square foot of living area.

At hearing, the board's representative, Mr. Matt Panush, stated that the board's comparables are similar to the subject in design, age, exterior construction and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board's comparable one is significantly larger in size of living area as

compared to the subject. The appellant's attorney also argued that the board's comparables two and three, although located in a more desirable location, are assessed lower than the subject.

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 board's comparables two and three to be the most similar properties to the subject in improvement size, age, exterior construction, amenities and design. These two properties have improvement assessments of $39.91 and $39.99 per square foot of living area. The subject's per square foot improvement assessment of $43.21 falls above these properties. However, the Board also finds they are superior in location as compared to the subject. Convincing testimony indicated that the homes on Hill Road are nicer homes with higher values due to their proximity to the golf course. The Board further finds the appellant's comparables less similar to the subject in improvement size, age and/or exterior constriction and accorded less weight. The board of review's comparable one differs significantly from the subject in improvement size. After considering adjustments for location, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence contained in the record supports a change in the subject's current assessment.

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: January 26, 2010

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.