



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

APPELLANT: Donald Fohrman
DOCKET NO.: 06-24413.001-R-1
PARCEL NO.: 05-17-106-053-0000

The parties of record before the Property Tax Appeal Board are Donald Fohrman, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in 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: \$29,920
IMPR: \$87,575
TOTAL: \$117,495

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 44 year-old, two-story style masonry dwelling that contains 3,503 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car detached garage and a full basement finished as a recreation room. The subject is located in Glencoe, New Trier Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. The appellant contends the subject contains 3,503 square feet of living area, not 4,324 square feet, as asserted by the board of review. In support of his living area estimate, the appellant submitted a letter dated July 2, 2007 by Allen J. Grant, an Illinois licensed architect. Grant's letter stated that he calculated the subject's living area at 3,503.9 square feet, "based on the plat of survey and my own field measurements." Grant asserted that this measurement "includes all outside wall thicknesses", but does not include the detached garage or basement.

In support of the improvement inequity argument, the appellant submitted a grid analysis of four comparable properties. The comparables consist of two-story style frame and masonry dwellings that range in age from 31 to 48 years and range in size from 2,662 to 3,581 square feet of living area. All the comparables have two-car garages, three have a fireplace and three have central air conditioning and partial basements, two of which are finished as recreation rooms. One comparable has no basement. These properties have improvement assessments ranging from \$62,087 to \$82,124 or from \$20.77 to \$25.60 per square foot of living area. The subject has an improvement assessment of \$107,235 or \$30.61 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$80,139 or \$22.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$137,155 was disclosed. In support of the subject's improvement assessment, the board of review submitted property characteristic sheets, photographs and a grid analysis of the subject and three comparable properties. The board of review's grid and the subject's property characteristic sheet indicate the subject contains 4,324 square feet of living area, but no floor plan drawing with measurements, or other corroborating evidence to support this living area estimate was submitted. The board of review's comparables were said to be located 1/4-mile to 3/4-mile from the subject and consist of two-story style masonry or frame dwellings that range in age from 21 to 57 years and range in size from 2,861 to 3,773 square feet of living area. Features of the comparables include central air conditioning, one or three fireplaces, two-car or three-car garages and full or partial basements, one of which is finished as a recreation room. These properties have improvement assessments ranging from \$72,850 to \$97,093 or from \$24.90 to \$25.73 per square foot of living area. The board of review also reported its comparable #1 sold in August 2006 for \$1,787,500. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables were located in the city of Winnetka, not Glencoe like the subject.

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 Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted.

The appellant contends unequal treatment in the assessment process as the basis of the 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 Board finds the appellant has overcome this burden.

The Board first finds the parties disputed the subject dwelling's living area. The appellant submitted a letter prepared by an Illinois licensed architect. The architect asserted he consulted a plat of survey and personally measured the subject dwelling using exterior dimensions, by which he determined the home contained 3,503.9 square feet. The board of review's evidence indicated the subject contains 4,324 square feet of living area, but the board submitted no corroborating evidence to support this contention. Based on the evidence in this record, the Property Tax Appeal Board finds the best evidence of the subject's correct living area was submitted by the appellant, through the licensed architect. Thus, the subject dwelling contains 3,503 square feet of living area.

The Board finds the parties submitted seven comparables in support of their respective arguments. The Board gave less weight to the appellant's comparable #1 because it had no basement, dissimilar to the subject's full basement with recreation room. The Board also gave less weight to the board of review's comparable #3 because it was significantly older than the subject. The Board finds the remaining comparables were similar to the subject in most respects and had improvement assessments ranging from \$20.77 to \$25.73 per square foot of living area. The subject's improvement assessment of \$30.61 per square foot of living area falls above this range. After considering adjustments for the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in the record.

In conclusion, the Board finds the appellant has proven assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is incorrect 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 24, 2012

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.