



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

APPELLANT: Barry Wallach
DOCKET NO.: 07-21056.001-R-1
PARCEL NO.: 05-08-101-001-0000

The parties of record before the Property Tax Appeal Board are Barry Wallach, 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 no change 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: \$ 42,641
IMPR.: \$ 96,651
TOTAL: \$ 139,292

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,342 square feet of living area. The dwelling is 71 years old. Features of the home include a partial unfinished basement, a fireplace, and a two-car attached garage. The dwelling is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story stucco or frame and masonry dwellings that range in age from 89 to 111 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and they are located from 0.23 to 0.34 mile from the subject. The comparable dwellings range in size from 3,344 to 3,671 square feet of living area. Each comparable has an unfinished basement, either full or partial, one or two fireplaces, and a two or three-car detached garage. None of the comparables has central air conditioning. The comparables have improvement assessments ranging from \$25.98 to \$26.89 per square foot of living area. The subject's improvement assessment is \$28.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 68 to 77 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparables are located from two to five miles from the subject, and none are located in the same municipality as the subject. The dwellings range in size from 3,082 to 3,664 square feet of living area. One of the comparables is considered deluxe quality, and two comparables are described as being in an above average state of repair. The subject is considered average quality and in an average state of repair. Each comparable has a finished basement, either full or partial, two fireplaces, and a two-car attached garage. Three dwellings have central air conditioning. These properties have improvement assessments ranging from \$29.73 to \$35.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the comparables submitted by the board of review are not located near the subject property; that comparables one, three and four have central air conditioning while the subject does not; that the four comparables have two fireplaces while the subject has only one; that the four comparables have finished basements while the subject has a partial unfinished basement; that comparables one and two have an enclosed porch; and that comparable three has a full finished attic living area while the subject has a partial unfinished attic.

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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven equity comparables; however, the Board finds that there was not one comparable that was similar to the subject in all respects. The appellant's comparables were very similar to the subject in location and features. However, they were older than the subject, and each had different exterior construction than the subject. The comparables submitted by the board of review were very similar to the subject in age and exterior construction but were located from two to five miles from the subject.

Nevertheless, the Board finds that the comparables numbered one and two by the board of review were very similar to the subject in age, design, exterior construction, and size. Although they were not located near the subject, they still had the same assigned neighborhood code as the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$29.73 and \$30.29 per square foot of living area. The subject's improvement assessment of \$28.92 per square foot of living area is supported by these assessments. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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: April 22, 2011

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.