



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

APPELLANT: Mark Metzner
DOCKET NO.: 07-21064.001-R-2
PARCEL NO.: 05-06-404-062-0000

The parties of record before the Property Tax Appeal Board are Mark Metzner, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein P.C. in Chicago; the Cook County Board of Review by Cook County Assistant State's Attorney Ben Bilton; and Glencoe S.D. #35 and New Trier Township H.S.D. #203, the intervenors, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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: \$144,132
IMPR: \$257,144
TOTAL: \$401,276

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 43,943 square foot parcel of land improved with a 22-year old, one-story, frame, single-family dwelling containing 3,564 square feet of living area, three and two-half baths, a fireplace, and a partial, unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within one and one-quarter mile of the subject with one property located on the subject's Sidwell block. The properties are described as one-story, masonry, frame or frame and masonry, single-family dwellings. Features include between three and four and one-half baths, one to three fireplaces, air conditioning, and, a partial or full basement with one finished. The properties range: in age from 48 to 53

years; in size from 3,478 to 3,920 square feet of living area; and have improvement assessments from \$28.08 to \$36.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant argued that the appellant's suggested comparables, especially suggested comparable #1, shows that the subject is over assessed. The appellant also asserted that the board of review's and intervenor's suggested comparables are not similar to the subject in construction, size, and/or amenities.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$257,144 or \$72.15 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable and located within the subject's neighborhood code with one located on the subject's Sidwell block. The properties are described as one-story, frame or stucco, single-family dwellings. Features include between three one-half and four baths, air conditioning, one or three fireplaces, and, for two properties, partial or full finished basements. The properties range: in age from 32 to 38 years; in size from 3,078 to 5,544 square feet of living area; and in improvement assessments from \$76.83 to \$85.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review argued that the most similar comparables are those presented by the board of review as they are all lakefront properties as is the subject and located within the same subdivision as the subject.

In response to questions about *Board of Review Hearing Exhibit 1*, a black and white aerial photograph, the board of review could not indicate where in the evidence this document would reflect the property's address or property identification number.

The intervenor submitted descriptions and assessment information on six properties suggested as comparable and located within the subject's neighborhood code with one located on the subject's Sidwell block. The properties are described as one or one and one-half story, frame, masonry, frame and masonry or stucco, single-family dwellings. Features include between two and two-half and four baths, air conditioning, one fireplace, and, partial basements with two finished. The properties range: in age from 31 to 52 years; in size from 3,078 to 3,703 square feet of living area; and in improvement assessments from \$75.00 to \$93.48 per square foot of living area. Intervenor's comparable #1 is the same property as the board of review's comparable #1. Based on this evidence, the intervenor requested confirmation of the subject's assessment.

At hearing, the intervenor argued that the appellant's suggested comparable #1 is located in a different neighborhood code than

the subject which indicates the property is not located on the lake while the subject is. The intervenor submitted *Intervenor's Hearing Exhibits A1 and A2*, aerial photographs showing the location of the subject and suggested comparable #1 in relation to the lake. The intervenor argued further why the appellant's suggested comparables were not similar to the subject.

In rebuttal, the appellant submitted a letter arguing that the board of review's comparables are located in Winnetka which is not the same city as the subject property, Glencoe. The appellant presented a letter signed by a Coldwell Banker Broker Associate opining that homes sell for less in Glencoe than in Winnetka along with to market survey charts listing sold price ranges, the number of listings per range, and the average days on the market per range.

In rebuttal, the intervenor submitted a letter arguing that the appellant's comparables are not similar to the subject in location, and/or construction.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of 12 properties suggested as comparable. The PTAB finds the appellant's comparables #2 and #3, the board of review's comparables #1 and #2, and the intervenor's comparables #1 through #5 most similar to the subject in location, size, design, and/or age. The properties range: in age from 32 to 52 years; in size from 3,078 to 4,272 square feet of living area; and in improvement assessments from \$32.94 to \$93.48 per square foot of living area. In comparison, the subject's improvement assessment of \$72.15 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in the parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

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: October 19, 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.