



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

APPELLANT: Alex & Deann Zoghlin
DOCKET NO.: 07-21065.001-R-1
PARCEL NO.: 05-06-406-052-0000

The parties of record before the Property Tax Appeal Board are Alex & Deann Zoghlin, the appellants, 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: \$ 69,216
IMPR.: \$ 253,824
TOTAL: \$ 323,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 6,515 square feet of living area. The dwelling is seven years old and is described as being of deluxe quality. Features of the home include a full finished basement, central air conditioning, five fireplaces, and a four-car attached garage. The dwelling is located in Glencoe, New Trier Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story masonry dwellings that range in age from four to ten years old. The comparables have the same assigned neighborhood and classification codes as the subject, and one is located on the same tax block as the subject. The comparable dwellings range in size from 6,022 to 6,696 square feet of living area. Each comparable has a full basement, one of which is finished, central air conditioning, two to four fireplaces, and a two or three-car attached garage. The comparables have improvement assessments ranging from \$30.14 to \$34.23 per square foot of living area. The subject's improvement assessment is \$38.96 per square foot of living area. Based on this evidence, the appellants 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 one to twelve years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 5,376 to 6,542 square feet of living area, and one is considered to be deluxe quality. Each comparable has a full finished basement, central air conditioning, two or three fireplaces, and a three-car attached garage. These properties have improvement assessments ranging from \$17.59 to \$46.36 per square foot of living area. The comparable assessed at \$17.59 per square foot has an assessment that reflects new construction. As part of its evidence, the board of review disclosed that the subject sold in September 2004 for \$3,200,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney noted that comparables three and four were much smaller than the subject and that comparable two was four years newer than 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend 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 appellants have not met this burden.

Both parties presented assessment data on a total of eight equity comparables. All of the comparables submitted by both parties were two-story masonry dwellings like the subject, and they were all similar to the subject in age. The Board finds that the comparable numbered one by the board of review was most similar to the subject in size. In addition, this comparable was also considered deluxe quality like the subject, and it had a full finished basement like the subject. The appellants' comparables numbered two and three were also very similar to the subject in size, and comparable three has a full finished basement like the subject. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$33.04 to \$39.53 per square foot of living area. The subject's improvement assessment of \$38.96 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences

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in both parties' comparables when compared to the subject, 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.