



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

APPELLANT: Roger Hirsch
DOCKET NO.: 07-21160.001-R-1
PARCEL NO.: 05-35-400-030-0000

The parties of record before the Property Tax Appeal Board are Roger Hirsch, the appellant(s); 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: \$ 28,220
IMPR.: \$ 105,000
TOTAL: \$ 133,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,110 square foot parcel improved with a 55-year-old, multi-level, single-family dwelling of frame construction containing 3,500 square feet of living area and located in Evanston Township, Cook County. Features of the residence include three and one-half bathrooms, a partial-unfinished basement, two fireplaces and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming 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 three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of multi-level, single-family dwellings of frame, masonry or frame and masonry construction located within approximately three miles of the subject. The improvements range in size from 2,195 to 5,143 square feet of living area and range in age from 49 to 53 years old. The comparables contain two and

one-half or three full bathrooms, a partial-finished or unfinished basement and a two-car attached garage. Two comparables have central air-conditioning and two comparables have a fireplace. The improvement assessments range from \$18.71 to \$22.12 per square foot of living area.

The appellant argued that the county records reflect the subject property as advantaged in location, however, the appellant's evidence disclosed the subject is not on Lake Michigan, has no views of the lake and has no lake access or riparian rights. The appellants' evidence also disclosed that all of the homes on the subject's block of Lakeside Court have either direct contact with the lake edge or have full un-obstructed views of the lake, whereas, the subject has neither. 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 \$133,220. The subject's improvement assessment is \$105,000 or \$30.00 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The two suggested comparables consist of multi-level, 49-year-old, single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. One of the comparables is located within the same survey block as the subject. The improvements contain 2,013 and 2,874 square feet of living area. The comparables contain two and one-half or three full bathrooms, a partial-finished basement, central air-conditioning, a fireplace and a two-car garage. The improvement assessments are \$30.45 and \$34.55 per square foot of living area, respectively. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a two-page letter disclosing the board's comparable one is located 2.8 miles from the subject with a premium location in that it has views of the lake. The appellant's evidence disclosed that the board's comparable two, unlike the subject, has a premium location in that it is located directly on the lake with beach access. In conclusion, the appellant argued that the board's comparables are not similar to the subject in that they enjoy premium locations.

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'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 not overcome this burden.

Both parties submitted a total of five properties similar to the subject in design and age but with variations in size, construction, location and/or view. These five properties have improvement assessments ranging from \$18.71 to \$34.55 per square foot of living area. The subject's per square foot improvement assessment of \$30.00 falls within the range established by these properties. The Board finds the appellant's three comparables significantly smaller or larger in size of living area as compared to the subject. Also, the appellant's comparables are located outside the subject's neighborhood code with two of the properties located approximately three miles from the subject. Consequently the Board accords the appellant's comparables little weight. The Board further finds the board's two comparables differ from the subject in size and unlike the subject, enjoy premium views of the lake. Therefore, the board's comparables are also accorded little weight. Moreover, the Board finds the appellant's comparable three and the board's comparable two are the only properties in the record similar to the subject in exterior construction. After considering adjustments for size, location and/or construction, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by the parties does not support a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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 M. Louie

Member

Shawn R. Lerski

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: June 18, 2010

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.