



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

APPELLANT: Greg Silich  
DOCKET NO.: 07-21203.001-R-2  
PARCEL NO.: 05-16-106-072-0000

The parties of record before the Property Tax Appeal Board are Greg Silich, 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:** \$ 92,555  
**IMPR.:** \$ 457,244  
**TOTAL:** \$ 549,799

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 28,218 square foot land parcel improved with a nine-year old, three-story, masonry, single-family dwelling. The improvement contains 6,752 square feet of living area as well as a full basement, four full and one half-baths, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a one-mile radius of the subject. The properties were improved with a two-story, masonry or frame and masonry, single-family dwelling with a full basement. They range: in bathrooms from five full and one half-baths to four full and two half-baths; in age from four to 13 years; in size from 6,269 to 7,094 square feet of living area; and in improvement assessments from \$46.44 to \$61.72 per square foot. The subject's improvement assessment is \$70.95 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney stated that the suggested comparables were all located on Sheridan Road, as is the subject property.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$571,676. The board of review submitted descriptive and assessment data relating to four suggested comparables located either on the subject's block or on the same street as the subject. The properties are improved with a two-story or three-story, single-family dwelling of masonry exterior construction. They range: in bathrooms from three full and two half-baths to six full and two half-baths; in age from seven to 85 years; in size from 4,249 to 10,213 square feet of living area; and in improvement assessment from \$71.45 to \$88.48 per square foot. Amenities include a partial or full basement, two to four fireplaces, while three of the four properties have a multi-car garage.

In addition, the board's analysis reflected that the subject and properties #2 and #3 were accorded a deluxe condition, while two of the four comparables were accorded an average, renovated or average condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that she neither had personal knowledge as to how a condition quality is accorded to an improvement by the assessor's office nor on the proximity of the board's properties to the subject property. She also stated that the subject sold in 2007 for a value of \$6,500,000.

In written rebuttal, the appellant's attorney submitted argument reflecting the disparity between the board of review's comparables and the subject property. In addition, he asserted that the printouts submitted by the board of review indicated that properties #3 and #4 both had recent improvements added thereto, without further explanation. Lastly, as to the board's property #3, he submitted a copy of the board of review's website printout, which reflected that this property was accorded a reduced assessment in tax years 2007 and 2008 by the board of review.

After hearing the testimony and/or arguments as well as reviewing 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 data, the Board finds the appellant has not met this burden.

The Board finds that comparables #1 through #3 submitted by the appellant as well as comparable #4 submitted by the board of review are most similar to the subject in location, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$46.44 to \$80.65 per square foot of living area. The subject's improvement assessment at \$70.96 per square foot is within the range established by these comparables.

Further, the Board accorded diminished weight to the remaining comparables due to a disparity in improvement size and age.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

However, the Court has ruled that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoynes Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979) Therefore, the Board finds that based upon Cook County board of review's 2008 non-triennial assessment reduction, it is appropriate to reduce the appellant's 2007 assessment to \$549,799.

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. 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: July 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.