FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edward Cohen
DOCKET NO.: 07-21222.001-R-1
PARCEL NO.: 04-01-409-045-0000

The parties of record before the Property Tax Appeal Board are Edward Cohen, 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:	$ 27,086
IMPR.:	$ 89,203
TOTAL:	$ 116,289

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of masonry construction containing 3,326 square feet of living area. The dwelling is 50 years old. Features of the home include a partial finished basement, central air conditioning, two fireplaces, 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 one-story masonry dwellings that range in age from 50 to 52 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 3,042 to 3,273 square feet of living area. One dwelling has a partial unfinished basement, and two dwellings have finished basements, either full or partial. Each comparable has one or two fireplaces and a two or two and one-half car attached garage, and two have central air conditioning. The comparables have improvement assessments ranging from $20.07 to $23.83 per square foot of living area. The subject's improvement assessment is $26.81 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 one story frame or masonry dwellings that range in age from 27 to 58 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 3,172 to 3,836 square feet of living area. One dwelling has a crawl-space foundation, and three have unfinished basements, either full or partial. Each comparable has a two-car attached garage, and three comparables have central air conditioning and one or two fireplaces. These properties have improvement assessments ranging from $26.92 to $27.67 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 numbered one through three by the board of review were not as close to the subject in age as the appellant's comparables were; comparables one and three have a frame exterior compared to the subject's masonry exterior; and comparables one and two have full basements compared to the subject's partial basement.

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. The comparable numbered two by the board of review was 23 years newer than the subject; comparables one and three had frame exterior construction; and comparable three was larger than the subject and had a crawl-space foundation. As a result, the comparables numbered one through three by the board of review received reduced weight in the Board's analysis. The Board finds the comparable numbered four by the board of review and the appellant's comparables were very similar to the subject in most respects. These four comparables ranged in age from 50 to 53 years old, and they ranged in size from 3,042 to 3,273 feet of living area. All four were one-story masonry dwellings with a full or partial basement, and three have central air conditioning. These comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $20.07 to $26.95 per square foot of living area. The subject's improvement assessment of $26.82 per square foot of

living area falls within the range established by the most similar comparables. After considering adjustments and the differences 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.

Chairman

Member

Member

Member

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

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.