FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Schwartz
DOCKET NO.: 07-21227.001-R-1
PARCEL NO.: 05-07-102-005-0000

The parties of record before the Property Tax Appeal Board are Steven Schwartz, 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:	$ 27,713
IMPR.:	$ 118,505
TOTAL:	$ 146,218

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 4,381 square feet of living area. The dwelling is 82 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, 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 two-story masonry or stucco dwellings that range in age from 79 to 129 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 4,160 to 4,502 square feet of living area. Two dwellings have a full unfinished basement, and one has a partial finished basement. Each comparable has a two-car garage and one or two fireplaces, and two comparables have central air conditioning. The comparables have improvement assessments ranging from $25.23 to $25.92 per square foot of living area. The subject's improvement assessment is $27.04 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 two-story frame dwellings that range in age from 78 to 93 years old. One of the comparables has been renovated. 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 property. The dwellings range in size from 3,600 to 4,876 square feet of living area. Three dwellings have a full unfinished basement, and one has a full finished basement. Each comparable has a two or two and one-half car garage; three have two fireplaces; and two have central air conditioning. These properties have improvement assessments ranging from $13.92 to $31.37 per square foot of living area. The comparable assessed at $13.92 has a 50% prorated assessment, indicating an improvement assessment at 100% of $27.84 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted differences between the comparables submitted by the board of review and the subject property: Comparable one has been renovated, and comparables one, two, and four differed from the subject in size.

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 appellant's comparable numbered one was 47 years older than the subject and received reduced weight in the Board's analysis. The comparables numbered one and two by the board of review were smaller than the subject, and comparable four was larger. As a result, these comparables also received reduced weight. The Board finds that the comparable numbered three by the board of review was the most similar to the subject in size, age, and location. It was also very similar in design, exterior construction, and central air conditioning. The appellant's comparable numbered two was very similar to the subject in size, age, design, exterior construction, and central air conditioning, and the appellant's comparable numbered three, despite have stucco exterior construction, was also very similar to the subject in size, age, design, and central air conditioning. Due to their similarities to the subject, these

comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $25.75 to $29.17 per square foot of living area. The subject's improvement assessment of $27.04 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.