



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

APPELLANT: Roger Moody
DOCKET NO.: 07-21230.001-R-1
PARCEL NO.: 04-12-208-027-0000

The parties of record before the Property Tax Appeal Board are Roger Moody, 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: \$ 24,337
IMPR.: \$ 102,655
TOTAL: \$ 126,992

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,933 square feet of living area. The dwelling is seven years old. Features of the home include a full finished 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 frame, stucco, or frame and masonry dwellings that are either seven or eight years old. The comparables have the same assigned neighborhood and classification codes as the subject, and they are located from 0.81 to 1.26 miles from the subject. The comparable dwellings range in size from 2,973 to 3,341 square feet of living area. Two dwellings have full unfinished basements, and one has a partial finished basement. Each comparable has central air conditioning, one or two fireplaces, and a two or three-car garage. The comparables have improvement assessments ranging from \$25.67 to \$28.29 per square foot of living area. The subject's improvement assessment is \$103,769 or \$35.38 per square foot of living area. The appellant's attorney requested the

subject's improvement assessment be reduced to \$79,603 or \$27.14 per square foot of living area.

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 three comparable properties consisting of two-story stucco or frame and masonry dwellings that are either one or four years old. The comparables have the same assigned neighborhood and classification codes as the subject, and they are located one-quarter mile from the subject. The dwellings range in size from 3,205 to 3,560 square feet of living area. Each comparable has a finished basement, either full or partial, central air conditioning, two fireplaces, and a two-car attached garage. These properties have improvement assessments ranging from \$21.45 to \$35.19 per square foot of living area. The comparable assessed at \$21.45 has an assessment that reflects new construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the appellant's comparables were more similar in age to the subject. In addition, the appellant's attorney noted that the board of review's comparables had two fireplaces not one like the subject, and comparable three was 21% larger 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 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 met this burden.

Both parties presented assessment data on a total of six equity comparables. The comparable numbered one by the board of review had an assessment that reflected new construction, and comparable numbered three was much larger in size than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparables were nearly identical to the subject in age; the appellant's comparable three was the most similar in size; and the comparable numbered two by the board of review was located near the subject. As a group, these four comparables ranged in age from four to eight years old, and they ranged in size from 2,973 to 3,341 square feet of living area. Despite differences in exterior construction, these comparables were very similar to the subject in design and most features. 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 \$25.67 to \$35.00 per square foot of living area. The subject's improvement assessment of \$35.38 per square foot of living area falls above 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 not equitable and a reduction in the subject's assessment is 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. 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.