



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

APPELLANT: Samuel Evins  
DOCKET NO.: 07-21233.001-R-1  
PARCEL NO.: 05-06-201-020-0000

The parties of record before the Property Tax Appeal Board are Samuel Evins, 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:** \$ 39,095  
**IMPR.:** \$ 92,476  
**TOTAL:** \$ 131,571

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame and masonry construction containing 3,043 square feet of living area. The dwelling is 52 years old, and it was constructed using deluxe quality materials. Features of the home include a partial 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 one-story masonry or frame and masonry dwellings that range in age from 48 to 53 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located in the same tax block as the subject, and the other two are located within one-half mile of the subject. The comparable dwellings range in size from 2,940 to 3,118 square feet of living area. The appellant did not disclose the quality of materials used in the construction of the comparables. One dwelling has a partial finished basement, and two have partial unfinished basements. Each comparable has central air conditioning, a fireplace, and a two or two and one-half car attached garage. The comparables have improvement assessments ranging from \$19.83

to \$23.22 per square foot of living area. The subject's improvement assessment is \$30.38 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 or two-story masonry or frame and masonry dwellings that range in age from four to fifty-two years old. The comparables have the same assigned neighborhood code as the subject, and two are located in the same tax block as the subject. Three comparables have the same classification code as the subject. The dwellings range in size from 2,209 to 4,136 square feet of living area, and three were constructed using deluxe quality materials. One comparable has a partial unfinished basement, and three have finished basements, either full or partial. Each comparable has central air conditioning, one to four fireplaces, and a garage. These properties have improvement assessments ranging from \$32.33 to \$41.14 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 appellant's comparables were more similar to the subject in age and size; the board of review's comparables one and three have full basements compared to the subject's partial basement; comparable four has been renovated; comparable one has four fireplaces and comparable three has two fireplaces while the subject has only one; and comparables one and four have masonry exterior construction while the subject has frame and masonry.

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 one by the board of review was a four-year old, two-story masonry dwelling that was 36% larger than the subject, and comparable two was 38% smaller than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds that the appellant's comparables, despite some differences in exterior construction, were very similar to the subject in location, age,

size, and design. The Board further finds that the comparables numbered three and four by the board of review were constructed using deluxe quality materials like the subject; both were located in the same tax block as the subject; and both had finished basements like the subject. Comparable four was similar to the subject in size, and comparable three had frame and masonry exterior construction like the subject. Due to their varying similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.83 to \$41.14 per square foot of living area. The subject's improvement assessment of \$30.38 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn P. 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.