



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

APPELLANT: Chris Segal
DOCKET NO.: 07-21249.001-R-1
PARCEL NO.: 05-06-404-031-0000

The parties of record before the Property Tax Appeal Board are Chris Segal, 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: \$ 83,257
IMPR.: \$ 158,404
TOTAL: \$ 241,661

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 5,143 square feet of living area. The dwelling is 82 years old. Features of the home include a full unfinished basement, 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 two-story masonry dwellings that range in age from 71 to 98 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 5,203 to 5,355 square feet of living area. Two dwellings have a partial unfinished basement, and one has a full finished basement. Each comparable has a fireplace and a garage, and two have central air conditioning. The comparables have improvement assessments ranging from \$28.81 to \$30.87 per square foot of living area. According to the appellant, the subject's improvement assessment is \$165,398 or \$32.16 per square foot of living area. The appellant's attorney requested that the improvement assessment be reduced to \$141,738 or \$27.55 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 masonry dwellings that range in age from 81 to 99 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 5,298 to 9,615 square feet of living area, and three comparables were considered deluxe quality construction. One dwelling has a full finished basement, and three have unfinished basements, either full or partial. Each comparable has a garage, central air conditioning, and one to four fireplaces. These properties have improvement assessments ranging from \$30.00 to \$32.00 per square foot of living area. The board of review provided copies of a building permit issued for a two-story addition to the subject property and assessment data which indicated that a home improvement exemption had been applied to the subject property. According to the board of review, the subject has an improvement assessment of \$92,496 or \$17.98. This figure was obtained by subtracting the subject's home improvement exemption from the subject's current assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that three of the comparables submitted by the board of review were deluxe quality construction; three were larger than the subject; and all four had central air conditioning while the subject did not. Finally, the counsel argued that the correct improvement assessment for the subject property is \$32.16 per square foot of living area, not \$17.98.

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.

The subject's 2007 improvement assessment is at issue in this appeal. The appellant argues that the subject's improvement assessment is \$165,398 or \$34.49 per square foot of living area. The board of review claims that the improvement assessment of \$165,398 includes \$72,902 for a home improvement exemption that should be subtracted from the improvement assessment. According

to the board of review, the subject's actual improvement assessment is \$92,496 or \$17.98 per square foot of living area. The board of review provided the subject's 2007 assessment information, which shows that the subject property has a new addition with a home improvement exemption of \$72,902, and the original dwelling has an improvement assessment of \$92,496. The Board finds the subject had an improvement assessment of \$165,398 or \$32.16 per square foot of living area.

Both parties presented assessment data on a total of seven equity comparables. The comparables numbered two through four by the board of review were much larger than the subject and received reduced weight in the Board's analysis. The appellant's comparables and the comparable numbered one by the board of review were very similar to the subject in size. They were generally similar in exterior construction and age. 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 \$28.81 to \$30.87 per square foot of living area. The subject's improvement assessment of \$32.16 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 Morris

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.