



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

APPELLANT: Gregory Miller
DOCKET NO.: 07-21977.001-R-1
PARCEL NO.: 05-06-401-003-0000

The parties of record before the Property Tax Appeal Board are Gregory Miller, the appellant, by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. P.C. 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: \$ 34,992
IMPR.: \$ 243,900
TOTAL: \$ 278,892

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two land parcels comprising 14,110 square feet. One land parcel is vacant and was not part of the present property tax appeal. The second parcel is improved with a four-year old, two-story, masonry, single-family dwelling. The improvement contains 4,065 square feet of living area as well as a full basement, four full and one half-baths, three fireplaces, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for nine suggested comparables. The properties were improved with a two-story, single-family dwelling of frame, masonry, or frame and masonry exterior construction. They range: in bathrooms from three full and one half-baths to six full and two half-baths; in age from six to ten years; in size from 3,916 to 4,969 square feet of living area; and in improvement assessments from \$40.01 to \$60.74 per square foot. The subject's improvement assessment is \$60.00 per square foot of living area. In addition, the appellant's pleadings

included photographs of the subject and suggested comparables as well as copies of assessor website printouts of these properties. Moreover, the appellant's grid analysis indicated that the subject property had been accorded an average condition and quality of construction by the assessor's office as well as suggested comparables #2, #3, #6, #7, and #9. In contrast, comparables #1, #4, #5, and #8 were accorded an above average condition and a deluxe quality of construction.

At hearing, the appellant's attorney indicated that he personally took the photographs of the suggested comparables in 2008. In addition, he asserted that the properties had no physical changes from 2007 to 2008 and that they are located within the same area of Glencoe, as is the subject property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$278,892. The board of review submitted descriptive and assessment data relating to two suggested comparables. The properties are improved with a two-story, masonry, single-family dwelling. They range: in bathrooms from four full and two half-baths to five full and two half-baths; in age from one to four years; in size from 4,010 to 4,542 square feet of living area; and in improvement assessment from \$39.08 to \$61.31 per square foot. Amenities include a full basement, two fireplaces, and a multi-car garage. In addition, the board's analysis reflected that the subject and the suggested comparables were accorded an average condition without further explanation.

At hearing, the board's representative rested on the evidence submissions. Moreover, he testified that he had neither personal knowledge regarding the proximity of the properties to the subject nor knowledge as to the category distinctions relating to condition or quality of construction which is accorded by the assessor's office. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney disputed the board's proffered location for the two suggested comparables. In support, the appellant submitted Appellant's Hearing Exhibit #1 without objection from the board's representative. This Exhibit is a one-page document from MapQuest depicting the locations of the board's properties in either Kenilworth or Winnetka. Moreover, the appellant's attorney noted that the properties' printouts also support the appellant's assertion.

In written rebuttal, the appellant's attorney submitted an updated comparable grid as well as an appraisal conducted by Preferred Appraisal Inc for a value of January 1, 2008.

After hearing the testimony and/or arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has

jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds the appellant has not met this burden.

The Board finds that comparables #1, #6, #7 and #9 submitted by the appellant are most similar to the subject in location, condition, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$43.34 to \$60.74 per square foot of living area. The subject's improvement assessment at \$60.00 per square foot is within the range established by these comparables.

Further, the Board accords diminished weight to the parties' remaining properties due to a disparity in condition, quality of construction, location, and/or improvement size.

Moreover, Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states that rebuttal evidence shall not consist of new evidence such as an appraisal. . . a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 86 Ill. Adm. Code 1910. Therefore, the Board accords no weight to the appraisal submitted as rebuttal evidence by the appellant.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction 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 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: August 19, 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.