



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

APPELLANT: Joel Friedman
DOCKET NO.: 07-22158.001-R-1
PARCEL NO.: 05-06-201-084-0000

The parties of record before the Property Tax Appeal Board are Joel Friedman, the appellant, by attorney Mendy L. Pozin in Northbrook, 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: \$ 77,278
IMPR.: \$ 256,928
TOTAL: \$ 334,206

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 29,272 square foot parcel of land improved with a 39-year old, two-story, masonry, single-family dwelling. The improvement contains 6,944 square feet of living area as well as six full and one half-baths, a partial basement, four fireplaces, and a three-car garage.

At hearing, 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 four suggested comparables. The properties were improved with a two-story, single-family dwelling of masonry exterior construction. They range: in baths from four to seven; in age from 9 to 56 years; in size from 5,612 to 7,984 square feet of living area; and in improvement assessments from \$19.83 to \$32.00 per square foot. The properties each contain a partial or full basement, one to three fireplaces, and a three-car garage. The subject's improvement assessment is \$37.00 per square foot of living area. Based upon

this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney stated that the suggested comparables are located in the same neighborhood, as is the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$334,206. The board of review submitted descriptive and assessment data relating to four suggested comparables. Three of the four properties were identified as being located within the subject's subarea. The properties are improved with a two-story, masonry, single-family dwelling. They range: in bathrooms from five to eleven; in age from 1 to 91 years; in size from 5,046 to 8,132 square feet of living area; and in improvement assessment from \$37.21 to \$134.21 per square foot. Amenities include a full basement and two to seven fireplaces, while three of the four properties also includes a multi-car garage.

This analysis also reflects that the subject property and property #3 were accorded a deluxe condition by the assessor's office, while properties #1, #2, and #4 were accorded an average condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the assessor's office accords variances in building condition. In addition, he stated that he could speculate that the disparity in comparables' condition would be attributed to extensive renovation of the improvement. Further, he stated that property #3 is located on the same Sidwell block, as is the subject.

In rebuttal, appellant's attorney argued that the board's property #1 is located in a different suburb than is the subject property.

After considering 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, #2 and #3 submitted by the appellant as well as comparable #3 submitted by the board of review are most similar to the subject in improvement size,

condition, and/or age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$19.83 to \$37.21 per square foot of living area. The subject's improvement assessment at \$37.00 per square foot is within the range established by these comparables.

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 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: March 18, 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.