



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

APPELLANT: Eric Hirschfield  
DOCKET NO.: 07-22164.001-R-1  
PARCEL NO.: 05-06-402-014-0000

The parties of record before the Property Tax Appeal Board are Eric Hirschfield, 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 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:** \$ 45,649  
**IMPR.:** \$ 143,644  
**TOTAL:** \$ 189,293

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 18,407 square foot parcel of land improved with a 79-year old, two-story, frame, single-family dwelling. The improvement contains 4,758 square feet of living area as well as four full and one half-baths, a partial basement, three fireplaces, and a two and one-half 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, two of which are located on the same street, as is the subject. The properties were improved with a two-story, single-family dwelling of stucco, frame or masonry exterior construction. They range: in bathrooms from four to six; in age from 85 to 99 years; in size from 4,472 to 4,786 square feet of living area; and in improvement assessments from \$27.82 to \$30.19 per square foot. The properties each contain a partial or full basement and from one to three fireplaces, while three properties also include a two-car garage. The subject's improvement assessment is \$34.00

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 all located within the same neighborhood as is the subject as well as within the subject's municipality of Glencoe.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$207,421. The board of review submitted descriptive and assessment data relating to three suggested comparables. The properties are improved with a two-story, masonry, frame, or stucco, single-family dwelling. They range: in bathrooms from three to six; in age from 63 to 103 years; in size from 3,274 to 4,042 square feet of living area; and in improvement assessment from \$34.16 to \$34.77 per square foot. Amenities include a partial or full basement, two or three fireplaces and a two-car garage.

Moreover, the board's analysis reflected that the assessor's office had accorded the subject and properties #1 and #3 a deluxe condition, while property #2 was 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 board's properties were all located within the same assessor's neighborhood, as is the subject. In addition, he stated that he had no personal knowledge of the proximity of the properties to the subject. As to the properties' condition, he stated that the assessor's office accords condition allocations and that a deluxe condition could be attributed to extensive upgrading.

In rebuttal, the appellant's attorney argued that all three of the board's properties were located in Winnetka, which is a different municipality in comparison to the subject.

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 met this burden.

The Board finds that comparables submitted by the appellant are most similar to the subject in location, improvement size, age and/or amenities. In analysis, the Board accorded most weight to

these comparables. These comparables ranged in improvement assessments from \$27.82 to \$30.19 per square foot of living area. The subject's improvement assessment at \$34.00 per square foot is above the range established by these comparables.

Further, the Board accorded diminished weight to the remaining properties due to a disparity in location, improvement condition, size and/or age.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction 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: 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.