



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

APPELLANT: Benjamin M. Kaplan
DOCKET NO.: 07-22166.001-R-1
PARCEL NO.: 05-26-101-020-0000

The parties of record before the Property Tax Appeal Board are Benjamin M. Kaplan, 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: \$ 23,255
IMPR.: \$ 70,115
TOTAL: \$ 93,370

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,809 square foot parcel of land improved with a 60-year old, frame and masonry, single-family dwelling. The improvement contains amenities such as two full and one half-baths, one fireplace, and a one-car garage.

At hearing, the appellant's attorney argued: first that the subject's improvement size was incorrect; and second, that there was unequal treatment in the assessment process as the bases of this appeal.

In support of this argument, the appellant's attorney submitted a brief statement as well as a copy of a plat of survey, copies of photographs of the front portion of the subject's dwelling, a copy of a 2004 board of review decision, and a page entitled story height illustrations. The pleadings asserted that the subject's improvement was incorrectly assessed due to inaccurate data. The appellant asserted that the subject's improvement was only a one and one-half story structure with 1,943 square feet of living area. In addition, the signed plat of survey was submitted dated July 22, 1966 reflecting that a one-story brick residence was located on the site without further explanation.

In contrast, the board of review's data reflects a two-story dwelling with 2,672 square feet of living area on the subject property.

At hearing, the appellant's attorney asserted that the page on height illustrations was from a real property appraisal manual. He also asserted that the county had recognized that the subject contained 1,943 square feet of living area in a 2004 decision. Moreover, the attorney argued that the last page of the board of review's evidence reflects a calculation of the subject's size at 2,514 square feet of living area.

In contrast, the board of review's representative asserted that employing the submitted photographs of the subject's façade, it appeared that the subject's garage area with a driveway flowing thereto had been converted into living area with bushes planted between the structure and the pavement. Moreover, it appeared that an addition was built onto the old garage area, which appears to be new garage area. Furthermore, the old garage area which is partially hidden from view by the bushes appears to have sliding glass doors in the subject's façade instead of a garage door.

Thereafter, appellant's attorney asserted that an additional 435 square feet of living area be added to the initially asserted size of 1,934 square feet reflecting a new size of 2,378 square feet of living area. Based upon this data, the appellant's attorney argued a reduction in the subject's improvement assessment should be undertaken.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$93,370. The board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a two-story, frame and masonry, single-family dwelling. The improvements range: in age from 53 to 56 years; in size from 2,480 to 3,557 square feet of living area; and in improvement assessments from \$29.21 to \$32.96 per square foot. Amenities include a full basement, two or three fireplaces, and a two-car garage. As a result of its analysis, the board requested confirmation of the subject's assessment.

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 the appellant's assertion that the subject's improvement data is incorrect is unpersuasive. The submitted plat of survey reflects data from 1966 wherein the plat reflects a one-story structure thereon. However, the appellant asserted that the subject contains a one and one-half story dwelling. In addition, the appellant submitted copies of photographs depicting only the front portion of the subject's improvement, while side and rear photographs were not provided. These frontal photographs depict additional living area, which the appellant's attorney submitted and at hearing altered positions to include an additional 435 square feet of living area to the appellant's original size assertion. Therefore, at hearing, the appellant asserted another improvement size without supporting documentation. Consequently, the Board finds that the appellant failed to meet their burden of proof with such inconclusive data.

Further, the Board finds that comparables submitted by the board of review are most similar to the subject in improvement size, age and/or amenities. These comparables ranged in improvement assessments from \$29.21 to \$32.96 per square foot of living area, while the subject's improvement assessment at \$26.24 per square foot is below 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 inaccurately depicted or 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. Guit

Chairman

K. L. Fern

Member

Frank A. Grief

Member

Mario M. Louie

Member

Shawn R. Lerski

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.