FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jordan Kaiser
DOCKET NO.: 07-22274.001-R-1 through 07-22274.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jordan Kaiser, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-22274.001-R-1	04-01-416-009-0000	12,694	0	$ 12,694
07-22274.002-R-1	04-01-416-010-0000	5,771	0	$ 5,771
07-22274.003-R-1	04-01-416-015-0000	72,023	119,784	$191,807

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 53-year old, one-story, masonry, single-family dwelling. It contains 4,991 square feet of living area and is situated on a 51,906 square foot site. Features include four and one half-baths, five bedrooms, central air conditioning, a full, unfinished basement, three fireplaces, and an attached two-car garage. Additional site improvements include an outdoor swimming pool and tennis court.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for five suggested comparables. The properties are improved with a one or one and one-half story, masonry or frame and masonry, single-family dwelling. They range: in age from 48 to 55 years; in size from 2,799 to 4,589 square feet of living area; and in improvement assessment from $22.41 to $24.56 per square foot of living area. The subject's improvement assessment is $26.00 per

square foot of living area. Amenities for the suggested comparable properties include two full to three and one half-baths, a partial, finished or unfinished basement for four properties, central air conditioning for four properties, one or two fireplaces, and a two or three-car garage. Additionally, the appellant submitted a plat of survey as well as a letter from the Village of Glencoe partially describing the subject property. The appellant's written brief indicates that the west 30 feet by 42.43 feet of parcel number 04-01-416-015-0000 is not a part a part of the appellant's holdings, but "reserved for Longmeadow Lane". The letter from the Village, however, states that the west 33 feet of parcel number 04-01-416-009-0000 is reserved for Longmeadow Lane, if it were to become part of a subdivision, but that it is currently fenced off as a part of the appellant's property. The letter adds that the north 33 feet of parcel number 04-01-416-015-0000 has a portion of the right-of-way and public parkway located on it for Wesley Road. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of $129,765 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, three of which are located within a one-quarter mile radius of the subject. The properties are improved with a one-story, masonry, single-family dwelling. They range: in age from 52 to 54 years; in size from 2,409 to 3,130 square feet of living area; and in improvement assessment from $26.73 to $27.06 per square foot of living area. Amenities for the properties include three full and one half-baths, five or six bedrooms, a partial or full basement with a formal recreation room, central air conditioning, one or two fireplaces, and a two-car garage.

In written rebuttal, the appellant indicated that the appellant's comparables are close in proximity to the subject while the board's comparables vary greatly in size from the subject.

At hearing, the parties re-affirmed the evidence previously submitted. The appellant reiterated that the Village owns 1,290 square feet of parcel number 04-01-416-015-0000. The board of review's representative tendered "Board Hearing Exhibit A", a Google map indicating the location of the parties' comparables in relation to the subject.

After hearing the testimony 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 parties submitted a total of nine comparable properties for the Board's consideration. The Board finds that comparables #3 through #5 submitted by the appellant are most similar to the subject in location, age, improvement size and/or amenities. They contain between 3,724 and 4,589 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from $22.79 to $24.56 per square foot of living area. The subject's improvement assessment at $26.00 per square foot is above the range established by these comparables.

As to the argument that the subject property is devalued due to the Village's right-of-way on parcel 04-01-416-015-0000, the Board finds that the appellant failed to establish the value lost by this. The appellant's written brief conflicts with the letter submitted by the Village, as the Village attributes parcel 04-01-416-009-0000 as being "reserved for Longmeadow Lane", not parcel 04-01-416-015-0000 as claimed by the appellant. Additionally, as the letter indicates that part of parcel number 04-01-416-009-000 is "reserved for Longmeadow Lane," it does not currently have a street on it and appears to be speculative based on future events. The appellant failed to submit any market evidence valuing the subject, such as an appraisal or land sale comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

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.

Chairman

Member

Member

Member

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: December 21, 2012

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.