



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

APPELLANT: AM Realty  
DOCKET NO.: 07-23050.001-R-1  
PARCEL NO.: 05-08-314-030-0000

The parties of record before the Property Tax Appeal Board are AM Realty, the appellant, by attorney Edwin M. Wittenstein of Worsek & Vihon, Chicago, Illinois; 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:** \$101,193  
**IMPR:** \$74,333  
**TOTAL:** \$175,526

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 38,331 square foot site improved with a three-story single family dwelling with 7,539 square feet of living area. The dwelling is of masonry construction with features that include a partial basement with a formal recreation room, central air conditioning, four fireplaces, 6½ bathrooms and a three-car attached garage. The property is located in Glencoe, New Trier Township, Cook County. The property is classified as a class 2-09 residential property which is to be assessed at 16% of market value pursuant to the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant timely submitted a Residential Appeal form but did not indicate on section 2e of the form the basis of the appeal. With the filing of the appeal form the appellant requested an extension of time to file evidence which was granted. The appellant subsequently submitted evidence in support of the appeal which included in part a copy of a brief that was filed with the Cook County Board of Review and assessment date for the subject and comparables. The appellant argued in the brief the subject's land assessment was inequitable. The brief asserted the subject had a land assessment of \$125,725 which reflects a market value of \$20.50 per square foot of land area when applying

the Ordinance level of assessment for class 2 property. The appellant asserted in the brief that other parcels in the area had pricing reflecting values of no more than \$16.50 per square foot of land area. In the brief the appellant requested the subject's land assessment be reduced to \$101,193.

In the brief the appellant also stated the subject dwelling is under construction and was not completed. In support of this assertion the appellant submitted an affidavit from the owner dated March 10, 2008, asserting he purchased the subject property in 2001 when the parcel was improved with a single family residence that was subsequently razed in 2005. The affiant stated that a single family home was currently under construction and due to a market downturn a buyer had not been found. The affiant stated that the final phases of construction had not been completed and the subject dwelling was completely vacant and unoccupied throughout 2007. The appellant's attorney argued the current assessment indicates the building was completed and occupied around October 20, 2007, which was not the case. The attorney argued that given the home was not completed and vacant throughout 2007, a nominal factor should be applied to the new improvement assessment. In the brief counsel asserted the subject had a full improvement assessment of \$628,007 which should have a partial factor of 2% resulting in a revised improvement assessment of \$12,560.

The appellant also submitted photographs and assessment information for the subject property and twelve comparables. In the grid analysis the appellant indicated the subject's full improvement assessment was \$603,475 or \$80.05 per square foot of living area. The appellant described the comparables as being improved with two-story dwellings of masonry construction that ranged in size from 7,030 to 7,953 square feet of living area. The dwellings ranged in age from two to nine years old. Each comparable had a partial or full basement with six having recreation rooms, central air conditioning, one to six fireplaces and a 3, 3.5 or 4-car attached garage. These comparables had improvement assessments ranging from \$218,890 to \$345,680 or from \$27.52 to \$46.38 per square foot of living area. The appellant's counsel indicated that the average improvement assessment was \$39.64 per square foot of living area.

On the appeal petition the appellant requested the subject's total assessment be reduced to \$131,000; however, in the brief the taxpayer's counsel requested the subject's total assessment be reduced to \$113,753.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$230,940 was disclosed. The subject had a land assessment of \$101,193 and an improvement assessment of \$129,747.

The board of review submitted no equity comparables nor did it address the appellant's brief with respect to reducing the subject's improvement assessment using a nominal factor of 2%.

Included with the board of review submission was a copy of the subject's property characteristic sheet for 2007 disclosing the subject improvement had a market value of \$3,771,720 which was adjusted by an occupancy factor of 21.5% to arrive at a debased market value of \$810,920. Applying the Ordinance level of assessment to the debased market value of \$810,920 resulted in the improvement assessment of \$129,747. If one uses the full market value of \$3,771,720 the improvement assessment would have been \$603,475 or \$80.05 per square foot of living area. The board of review did not otherwise address the appellant's argument.

After reviewing the record and considering the evidence the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in record.

The appellant argued in part the subject's improvement assessment should be calculated using a nominal factor of 2% to the subject's full improvement assessment of \$628,007 due to the fact the dwelling was not habitable or occupied during 2007. The Board finds there was no support for the appellant's assertion the subject had a full improvement assessment of \$628,007. The evidence in this record indicated the subject's full improvement assessment would have been \$603,475. The Board also finds the affidavit provided by the appellant did not state when construction of the subject dwelling began and the degree or proportion of completion of the dwelling as of January 1, 2007, the assessment date at issue. The Board finds sections 9-160 and 9-180 of the Property Tax Code allow for the partial assessment of new improvements to the extent it adds value to the property as of the January 1 assessment date and proportionate assessments from when the occupancy permit is issued or from the date the new improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. (35 ILCS 200/9-160 & 9-180). The appellant's affidavit did not state that the subject dwelling was not habitable during the entire 2007 tax year only that the dwelling was vacant and unoccupied during 2007. The Board finds there was no support in this record for the appellant's counsel's conclusion that a 2% factor should apply to the full improvement assessment. The record disclosed that a 21.5% occupancy factor was applied in calculating the subject's 2007 improvement assessment indicating the subject's degree of completion was consider in establishing the subject's improvement assessment. In conclusion the Board gives this aspect of the appellant's argument no weight.

The appellant also argued in part assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment

jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

In the brief the appellant argued the subject's land assessment be reduced to \$101,193. The Board finds the subject's 2007 land assessment as established by the board of review was \$101,193; therefore, no further reduction in the subject's assessment is warranted.

With respect to the improvement assessment the appellant submitted information on twelve comparables improved with dwellings that were similar to the subject in age, construction, size and features. These properties had improvement assessments ranging from \$218,890 to \$345,680 or from \$27.52 to \$46.38 per square foot of living area. Using the full value of the subject's improvement as reflected on the subject's property characteristic sheet, the subject property would have a full improvement assessment of \$603,475 or \$80.05 per square foot of living area, which is above the ranged established by these comparables. The Property Tax Appeal Board finds the board of review submitted no equity comparables or argument to refute the appellant's improvement assessment inequity argument. After considering the appellant's comparables, the Property Tax Appeal Board finds the subject's full improvement assessment should be reduced to \$45.00 per square foot of living area resulting in a full improvement assessment of \$345,735. The Board further finds the improvement assessment should be adjusted by an occupancy factor of 21.5% as reflected on the subject's property characteristic sheet.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: November 30, 2012

*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.