FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffrey Salmon
DOCKET NO.: 07-23313.001-R-1
PARCEL NO.: 05-31-101-031-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Salmon, the appellant, by attorney Anthony M. Farace of Amari & Locallo in Chicago; 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:	$ 19,272
IMPR.:	$ 125,115
TOTAL:	$ 144,387

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 4,548 square feet of living area. The dwelling is four years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car attached garage. The subject is located in Glenview, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry dwellings that range in age from 11 to 58 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 4,190 to 4,608 square feet of living area. Each comparable has central air conditioning and one or two fireplaces. However, the appellant did not provide any information on the comparables' foundations and garages. The comparables have improvement assessments ranging from $23.08 to $26.73 per square foot of living area. The subject's improvement assessment is $27.51 per square foot of living area. As part of its evidence, the appellant disclosed that the subject sold in August 2003 for $1,190,000 or for $261.65 per square foot of building area, land included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $144,387 was disclosed. The subject's assessment reflects a market value of $1,438,118 or $316.21 per square foot of living area, land included, using the 2007 three-year median level of assessment for class 2 property of 10.04% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from one to ten years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 3,857 to 4,080 square feet of living area. Three comparables have a full unfinished basement, and one has a full finished basement. Each comparable has central air conditioning, one or two fireplaces, and a two or three-car attached garage. These properties have improvement assessments ranging from $18.29 to $30.21 per square foot of living area. The comparable assessed at $18.29 per square foot of living area has an assessment that reflects new construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 not 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 not met this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables numbered one and two were substantially older than the subject and received reduced weight in the Board's analysis. The comparable numbered one by the board of review had an improvement assessment that reflected new construction and also received reduced weight. The Board finds the appellant's comparables numbered three and four and the comparables numbered two through four by the board of review were similar to the subject in age, size, style, exterior construction, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $26.45 to $30.21 per square foot of living area. The subject's improvement assessment of $27.51 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is

equitable and a reduction in the subject's assessment 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.

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: April 22, 2011

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.