



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

APPELLANT: Scott Elsen
DOCKET NO.: 07-24054.001-R-1
PARCEL NO.: 05-06-402-025-0000

The parties of record before the Property Tax Appeal Board are Scott Elsen, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$53,320
IMPR.: \$261,984
TOTAL: \$315,304

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 21,500 square foot parcel of land improved with a three-year old, two-story dwelling of masonry construction containing 5,458 square feet of living area. Features of the home include four and two-half baths, a full finished basement, four fireplaces, and a three-car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant submitted descriptions on a total of three properties suggested as comparable and located within one mile of the subject. The properties are described as two-story, masonry, single-family dwellings with between two and one-half baths and four and two-half baths, full unfinished or finished basements, and one to four fireplaces. The properties range: in age from seven to ten years old; in size from 5,033 to 6,022 square feet of living area; and in improvement assessments from \$30.13 to \$34.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also stated in the petition that the subject sold in July 2006 for \$3,600,000 or \$658.58 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment was \$261,984 for tax year 2007. The subject's assessment reflects a market value of \$3,140,478 using the Illinois Department of Revenue's 2007 three-year median level of assessment for class 2, residential property of 10.04%. In support of subject's assessment, the board of review presented descriptions and assessment information on three suggested comparables located within the subject's market with one of the properties within one-quarter mile of the subject. The properties consist of two-story, masonry, single family dwellings with between four and one-half baths and six and three-half baths, full finished or finished basements, air conditioning, one to five fireplaces, and a three-car garage. The properties range: in age from one and four years old; in size from 5,402 and 6,357 square feet of living area; and in improvement assessments from \$49.64 to \$54.87 per square foot of living area. In addition, the board of review submitted sales data on the subject and comparable #1 and #2. The subject sold for \$3,600,000 or from \$661.05 per square foot living area, including land in July 2006 and comparables #1 and #2 sold for \$13,000 and \$1,430,000 or \$2.41 and \$248.74 per square foot of living area, including land in April 2004 and August 2005, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board of review's comparables are not similar in location and size. For example, two of the board of review's comparables are located over one-mile from the subject with comparable #3 being located in Winnetka, Illinois and not in Glencoe, Illinois, as the subject. In addition, the board of review's comparable #2 has six and three-half baths and the subject, by comparison, has two and one-half less baths. Lastly, the board of review's comparable #3 contains 900 square feet more than the subject.

In rebuttal, the appellant also submitted new evidence regarding the sale price for comparable #1. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the four additional comparables cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of six properties suggested as comparable to the subject. The PTAB finds the board of review's comparable #1 and #2 and the appellant's comparables #1 and #2 most similar to the subject in size, design, construction, and location. The properties are described as two-story, masonry, single-family dwellings with between two and one-half and six and three-half baths, and between one to five fireplaces. The properties range: in age from one to eight years; in size from 5,033 to 5,963 square feet of living area; and in improvement assessments from \$30.85 to \$54.10 per square foot of living area. In comparison, the subject's improvement assessment of \$48.00 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

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: August 28, 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.