



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

APPELLANT: Howard Shapiro  
DOCKET NO.: 07-24683.001-R-2  
PARCEL NO.: 05-07-217-019-0000

The parties of record before the Property Tax Appeal Board are Howard Shapiro, the appellant, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. in Chicago; the Cook County Board of Review; the Glencoe S.D. #35, and New Trier Township High S.D. #203, intervenors, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:** \$ 207,945  
**IMPR.:** \$ 119,208  
**TOTAL:** \$ 327,153

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 83,849 square feet of land improved with a 95-year old, two-story, masonry, single-family dwelling with 5,682 square feet of living area. This improvement contains amenities such as: three full and one half-baths, two fireplaces, a partial basement, and a two-car garage.

The appellant's attorney raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as a copy of the assessor's database printout for four suggested comparables located in the subject's neighborhood. The properties ranged in land size from 8,460 to 31,500 square feet of land. They were improved with a two-story, single-family dwelling with frame, masonry, or frame and masonry exterior construction. They range: in age from one to 110 years; in bathrooms from three to six; in

improvement size from 2,954 to 4,951 square feet of living area; and in improvement assessments from \$21.22 to \$66.02 per square foot. Amenities include from one to three fireplaces, while properties #2 through #4 also include either a two-car or four-car garage. The subject's improvement assessment is \$20.98 per square foot of living area.

As to the overvaluation argument, the appellant's grid analysis reflected that these four properties sold from August, 2006, through May, 2007, for prices that range from \$830,000 to \$1,575,000 or from \$224.00 to \$318.00 per square foot, after correcting the appellant's mathematical errors. Moreover, the appellant submitted assessor database printouts on each of these four properties. The assessor's printouts indicate that property #1 is a parcel that contains one or more improvements thereon, while property #3 contains a partial assessment without further elaboration.

In addition, the appellant's attorney submitted a brief containing a grid relating to 39 properties located within a one-mile distance from the subject. The grid contained each properties street address, purchase price, date of purchase, building size and alleged market value of the land and improvements. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney reiterated the data supporting the equity argument, while asserting that the submitted 39 sale properties reflected a median value of \$352.00 per square foot.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$327,153. This assessment reflected a total market value of \$3,258,496 based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for class 2 property, as is the subject.

The board of review submitted descriptive and assessment data relating to four suggested comparables located either on the same block as the subject or within a two-block radius of the subject. The properties range in land size from 18,450 to 30,804 square feet of land. They are improved with a two-story, frame or masonry, single-family dwelling. The improvements range: in age from four to 111 years; in bathrooms from three to eight; in improvement size from 5,322 to 7,283 square feet of living area; in fireplaces from two to five; and in improvement assessments from \$28.14 to \$33.50 per square foot. The improvements include a full or partial basement as well as either a two-car or three-car garage.

In addition, the board's analysis indicated that properties #2 and #3 were accorded a deluxe condition, while the subject and properties #1 and #4 were accorded an average condition by the assessor's office without further explanation. As a result of

its analysis, the board requested confirmation of the subject's assessment.

At hearing, the assistant state's attorney noted the mathematical errors in the appellant's grid analysis. He also elaborated on the disparity in comparability between the subject property and the appellant's four equity/sale properties, particularly noting the large disparity in land size.

The intervenors submitted descriptive and assessment data relating to eight suggested comparables located in the subject's neighborhood. The properties range in land size from 14,560 to 37,621 square feet of land. They are improved with a two-story, frame or masonry, single-family dwelling. The improvements range: in age from 75 to 96 years; in bathrooms from four to five; in improvement size from 5,109 to 5,911 square feet of living area; in fireplaces from one to three; and in improvement assessments from \$26.02 to \$33.59 per square foot. The improvements include a full or partial basement, while properties #2 as well as #4 through #8 include a multi-car garage. In addition, the intervenors submitted copies of photographs and printouts from the assessor's database website.

Moreover, the intervenors' attorney argued in a written brief that the appellant's market value argument failed due to the absence of adjustments for varying property characteristics. As to the appellant's equity argument, the intervenors asserted that although properties were disclosed with varying assessments, all that the constitution requires is a practical uniformity which is met by the equity properties submitted into the record.

At hearing, the intervenors' attorney argued the similarities in comparability between the subject and the intervenors' submitted properties. He also verbally noted discrepancies in the appellant's grid analysis for the 39 sale properties.

After considering the 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 that the appellant has not met this burden.

The Board finds that comparables #4, #5 and #7 submitted by the intervenors are most similar to the subject in style, exterior construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$28.52

to \$29.68 per square foot of living area. The subject's improvement assessment at \$20.98 per square foot is below the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, when market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board accords little weight to the appellant's properties #1 and #3. The appellant's data indicated that property #1 contained one or more improvements thereon without further explanation, while the data for property #3 indicated that the improvement had been accorded a partial assessment without further explanation. Therefore, the appellant's evidence refutes the validity that could have been accorded these two sales. In addition, the Board finds that the appellant failed to submit any verbal or written evidence that these sales were arm's length transactions.

Moreover, the Board accords diminished weight to the appellant's summary grid analysis of 39 sales within the subject's neighborhood for as the intervenors correctly asserted that the appellant failed to provide any descriptive data regarding these sales to aide in the comparability analysis. Further, the appellant failed to provide any documentation to indicate that the sales were arm's length transactions.

Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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. 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: May 18, 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.