



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

APPELLANT: Joel Greenberg
DOCKET NO.: 07-26673.001-R-1
PARCEL NO.: 05-06-406-050-0000

The parties of record before the Property Tax Appeal Board are Joel Greenberg, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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:

LAND: \$ 58,200
IMPR.: \$ 208,070
TOTAL: \$ 266,270

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is seven years old and contains 6,332 square feet of living area. Features of the home include a full finished basement, central air conditioning, four fireplaces, and a three-car attached garage. The subject is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on thirteen suggested comparable properties described as two-story dwellings. Nine of the comparables have masonry exterior construction; two have frame and masonry; one has frame; and one has stucco. The comparable properties have the same assigned classification and neighborhood codes as the subject. They are located from 0.4 to 2.1 miles from the subject property. The comparable dwellings are from four to eighteen years old and contain from 5,524 to 8,426 square feet of living area. Five of the dwellings have finished basements, either full or partial, and eight have unfinished basements, either full or partial. Each comparable has a garage, central air conditioning, and from two to six fireplaces. The comparables have improvement

assessments ranging from \$181,443 to \$284,810 or from \$30.13 to \$35.21 per square foot of living area. The subject's improvement assessment is \$254,300 or \$40.16 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$208,070 or \$32.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$312,500 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject, and one of the comparables is located one-quarter mile from the subject property. The dwellings are from one to seven years old and contain from 5,376 to 5,923 square feet of living area. Each comparable has a garage, central air conditioning, from two to four fireplaces, and a full basement, three of which are finished. These properties have improvement assessments ranging from \$163,233 to \$292,229 or from \$27.56 to \$54.10 per square foot of living area. The comparable assessed at \$163,233 or \$27.56 per square foot of living area has an improvement assessment that reflects new construction; however, the board of review did not provide any information on how its 2007 improvement assessment was prorated. 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 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.

Both parties presented assessment data on a total of seventeen suggested comparables. All of the comparables submitted were two-story dwellings with the same classification and neighborhood codes as the subject. The board of review's comparables #1, #3, and #4 were 14% or 15% smaller in size than the subject. The board of review's comparable #2 has an improvement assessment that reflects new construction, and the board of review did not provide information on how this comparable's improvement assessment was prorated. Consequently, the comparables submitted by the board of review received reduced weight in the Board's analysis. The appellant's comparables #2 and #5 were 29% and 33% larger in size than the subject, respectively, and comparable #12 was over ten years older than the subject. As a result, the

appellant's comparables #2, #5, and #12 also received reduced weight.

The Board finds the appellant's comparables #1, #3, #4, #6 through #11, and #13 were very similar to the subject in size and age and seven of these comparables had masonry exterior construction like the subject. 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 \$181,443 to \$221,436 or from \$30.13 to \$35.21 per square foot of living area. The subject's improvement assessment of \$254,300 or \$40.16 per square foot of living area falls above 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 not equitable and a reduction in the subject's assessment is 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.



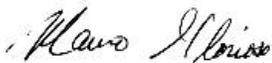
Chairman



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: June 22, 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.