



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

APPELLANT: David Friedman  
DOCKET NO.: 07-26684.001-R-1  
PARCEL NO.: 10-35-420-057-0000

The parties of record before the Property Tax Appeal Board are David Friedman, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$14,820  
**IMPR.:** \$41,881  
**TOTAL:** \$56,701

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 10,292 square feet of land, which is improved with a 56 year old, two-story, frame and masonry, single-family dwelling containing 1,908 square feet of living area. The dwelling's amenities include two and one-half baths, a full basement with a formal recreation room, air conditioning, two fireplaces, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on 12 properties suggested as comparable to the subject. These properties are described as two-story, masonry or frame and masonry, single-family dwellings that range in age from 49 to 60 years old, and in size from 1,780 to 2,096 square feet of living area. The suggested comparables have either a full unfinished basement, a full basement with a formal recreation room, a partial unfinished basement, a partial basement with a formal recreation room, a slab, or a crawl. The dwellings have from one and one-half to two and one-half baths. Eight of the properties have air conditioning, four have a fireplace, ranging from one to two fireplaces, and eight have a garage, ranging from a one-car to a two-car garage. These suggested comparables have improvement assessments ranging from \$18.97 to \$22.59 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$61,565 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on three properties suggested as comparable to the subject. These properties are described as two-story, frame and masonry, single-family dwellings that range in age from 54 to 60 years old, and in size from 1,498 to 1,675 square feet of living area. The suggested comparables have either a full unfinished basement, or a full basement with a formal recreation room. The dwellings have either one and one-half or two and one-half baths. Two of the suggested comparables have air conditioning, and all of them have a fireplace and a garage, ranging from a two-car to a two and one-half-car garage. These suggested comparables have improvement assessments ranging from \$24.55 to \$25.77 per square foot of living area. The subject's improvement assessment is \$24.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted. Mr. Longstreet also offered into evidence an ASIQ printout, which details the subject's assessment history from tax year 2007 to tax year 2011. Mr. Longstreet stated that the subject's 2009 assessment was reduced, that tax year 2007 and tax year 2009 were in the same triennial, and that the subject's 2007 assessment should be reduced to reflect its 2009 assessment under Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). The ASIQ was accepted into evidence without objection and marked as "Appellant's Hearing Exhibit #1."

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without objection from the appellant, and marked as "Exhibit BOR-A." Mr. Lara then testified that many of the comparables submitted by the appellant had a different exterior construction than the subject, and that the board of review's comparables were similar in exterior construction, age, and improvement size to the subject. Mr. Lara then re-affirmed the evidence previously submitted.

In rebuttal, Mr. Longstreet stated that board of review Comparables were not in close proximity with the subject, and varied significantly in improvement size from the subject.

After reviewing the record, hearing the testimony, and considering the evidence, the Property Tax Appeal Board (the "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

this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). Furthermore, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne, 60 Ill. 2d at 90. However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Id. After an analysis of the assessment date, the Board finds that the appellant has met this burden.

Initially, the Board finds that a reduction cannot be granted under Hoyne. While tax year 2007 and tax year 2009 are in the same triennial, the Cook County Board of Commissioners passed Ordinance 08-0-51 (the "10/25 Ordinance") in 2008, and it went into effect for the 2009 assessment year. The 10/25 Ordinance lowered the level of assessment for all class two properties (as is the subject) from 16% down to 10%. The appellant provided no evidence to show that the subject's decreased assessment for tax year 2009 was for any reason other than the implementation of the 10/25 Ordinance. The Board finds support in this decision in the subject's 2008 assessment, which is the same as the 2007 assessment.

With regard to the equity argument, the Board finds that Comparables #5 through #8, and #10 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. 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 \$21.44 to \$22.12 per square foot of living area. The subject's improvement assessment of \$24.50 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that 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.

*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: 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.