



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

APPELLANT: Beth Gordon
DOCKET NO.: 07-29775.001-R-1
PARCEL NO.: 04-06-308-050-0000

The parties of record before the Property Tax Appeal Board are Beth Gordon, the appellant, 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: \$ 6,016
IMPR.: \$ 36,212
TOTAL: \$ 42,228

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story townhouse of frame and masonry construction containing 1,948 square feet of living area. The dwelling is 20 years old. Features of the home include a slab foundation, central air conditioning, a fireplace, and a two-car attached garage. The subject is classified as a class 2-95 residential property under the Cook County Real Property Assessment Classification Ordinance. The subject property has a 5,372 square foot parcel and is located in Northbrook, Northfield Township, Cook County.

When the appellant's attorney completed section 2c of the residential appeal form, he indicated that the appeal was being based on assessment equity. However, in the brief that accompanied the appeal, the appellant's attorney indicated that the appeal was also being based on overvaluation.

In support of the overvaluation argument, the appellant submitted sales data for eighteen comparables that sold from January 2004 to June 2007 for prices ranging from \$287,500 to \$411,000 or from \$166.21 to \$273.09 per square foot of living area, land included. All of the eighteen comparable sales were townhouses located in the same tax block as the subject. Nine of the comparables had 1,483 square feet of living area; four had 1,629 square feet of

living area; and five had 2,172 square feet of living area. No other descriptive data was provided for these properties.

In support of the equity argument, the appellant submitted information on three comparable properties described as one and one-half story frame and masonry townhouses that are located in the same block as the subject. The comparable dwellings are 20 years old, and they contain either 1,483 or 2,172 square feet of living area. Each comparable has a slab foundation, central air conditioning, a fireplace, and a two-car attached garage. The comparables have improvement assessments ranging from \$22,108 to \$34,396 or from \$14.91 to \$15.84 per square foot of living area. The subject's improvement assessment is \$36,212 or \$18.59 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$29,765 or \$15.28 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 \$42,228 was disclosed. The subject's assessment reflects a market value of \$420,598 using the 2007 three year average median level of assessments for class 2 property of 10.04% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

The board of review presented no market value evidence but did present descriptions and assessment information on three comparable properties consisting of one and one-half story frame and masonry townhouses that are located in the same block as the subject. Each dwelling is 20 years old, and each contains 2,172 square feet of living area with a slab foundation, central air conditioning, a fireplace, and a two-car attached garage. These properties have improvement assessments ranging from \$39,964 to \$41,992 or from \$18.40 to \$19.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney stated that the board of review's comparables #2 and #3 should not be considered as useful comparables due to their pending appeals before the Board.

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 the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record,

the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

In support of the overvaluation argument, the appellant submitted limited data on eighteen comparables that sold between January 2004 and June 2007. The board of review submitted no market value evidence. The Board gave less weight to thirteen of the appellant's comparables because they were either 16% or 24% smaller in size than the subject. Although the five remaining appellant's comparables were more similar to the subject in size, their 2004 sales cannot be considered reliable indicators of the subject's market value as of the subject's January 1, 2007 assessment date. Therefore, the Board finds the appellant has not met the burden of moving forward by proving overvaluation by a preponderance of the evidence.

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.

The Board finds the parties submitted six equity comparables. All of the comparables were one and one-half story frame townhouses like the subject, and they were also very similar in age, location, and features. However, the appellant's comparable #1 was much smaller than the subject and received reduced weight in the Board's analysis. The Board finds that the appellant's comparables #2 and #3 and the comparables submitted by the board of review were more similar to the subject in size. These comparables had improvement assessments that ranged from \$32,792 to \$41,992 or from \$15.10 to \$19.33 per square foot of living area. The subject's improvement assessment of \$36,212 or \$18.59 per square foot of living area is within the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment based on assessment inequity is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the 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.



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 20, 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.