



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

APPELLANT: Morry Steinbach  
DOCKET NO.: 08-21910.001-R-1  
PARCEL NO.: 05-33-102-023-0000

The parties of record before the Property Tax Appeal Board are Morry Steinbach, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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:** \$55,749  
**IMPR.:** \$0  
**TOTAL:** \$55,749

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property was improved with a 1½-story dwelling of masonry construction containing 1,445 square feet of living area. The dwelling was 54 years old. The property was purchased in November 2007 at a price of \$557,500. The dwelling was demolished immediately after purchase. Construction of a new single family dwelling was begun soon thereafter. The new dwelling had an estimated cost of \$450,000 based on the building permit issued January 16, 2008. The new dwelling was completed and a certificate of occupancy was issued in December 2008. The subject property was vacant or in various stages of construction the entire 12 months of 2008. The property has an 8,850 square foot site and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity and contention of law<sup>1</sup>. The appellant submitted information on three comparable properties described as 1-story dwellings of frame or frame and masonry construction that ranged in size from 1,114 to 1,743 square feet of living area. The dwellings range in age from 79 to 137 years. Each comparable has the same neighborhood code as the subject property. Features of the comparables

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<sup>1</sup> The appellant did not submit any argument or evidence regarding the contention of law issue. Therefore, it will not be considered in this decision.

include partial unfinished basements. Two comparables feature 1½ or 2-car garages. The comparables have improvement assessments ranging from \$22,406 to \$35,434 or from \$20.11 to \$20.87 per square foot of living area. The subject's improvement assessment is \$33,448 or \$23.15 per square foot of living area. The subject's total assessment is \$55,749.

The appellant also argued the subject property was vacant the entire 12 months of 2008 and that an occupancy factor of 10% should be applied to the subject's improvement assessment. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$3,345.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with 2-story dwellings of frame and masonry construction that range in size from 3,986 to 4,342 square feet of living area. The dwellings range in age from 3 to 12 years. Each has the same neighborhood code as the subject property. Features of the comparables include full basements, two with finished area, central air conditioning, 1 or 2 fireplaces and 2-car garages. These properties have improvement assessments ranging from \$110,377 to \$136,943 or from \$25.42 to \$32.59 per square foot of living area. 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 not 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds none of the comparables submitted by either party are similar to the subject property as of the subject's assessment date of January 1, 2008. The improvement on the subject parcel was demolished late in 2007. The building permit for the new dwelling was not issued until January 2008. However, the Board is bound to make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds the subject was purchased in November 2007 for \$557,500. The subject's total assessment of \$55,749 reflects an estimated market value of approximately \$580,270 using the 2008 three-year median level of assessments for Cook County of 9.60%

as determined by the Illinois Department of Revenue. The Board finds the subject's total assessment is well justified given the purchase price of the property plus demolition costs. The Board further finds the vacancy argument has no merit based upon the subject's sale price. Therefore no reduction in the subject's total 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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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: May 24, 2013

*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.