



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

APPELLANT: Doris Loew
DOCKET NO.: 08-22057.001-R-1
PARCEL NO.: 05-07-203-004-0000

The parties of record before the Property Tax Appeal Board are Doris Loew, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$ 29,164
IMPR.: \$ 152,582
TOTAL: \$ 181,746

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 83 years old and contains 4,962 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glencoe, New Trier Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties that have the same assigned neighborhood code as the subject. The appellant did not list the number of stories for each comparable; however, the comparables have the same assigned classification code as the subject. The comparable dwellings have frame, masonry, or stucco exterior construction and range in age from 75 to 88 years. The dwellings contain from 3,028 to 3,430 square feet of living area. Each comparable has a garage; two comparables have one or two fireplaces; and one has central air conditioning. The appellant did not provide any information on the comparables' foundations.

¹ Class 2-06 is a two or more story residence, over 62 years, from 2,201 to 4,999 square feet.

The comparables have improvement assessments ranging from \$82,512 to \$94,108 or from \$26.99 to \$27.72 per square foot of living area. The subject's improvement assessment is \$158,139 or \$31.87 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$135,561 or \$27.32 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 \$187,303 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. The dwellings are from 71 to 79 years old and contain from 3,320 to 4,290 square feet of living area. The subject and one of the comparables are described as being of deluxe quality, while the other three comparables are described as being of average quality. Three comparables have partial unfinished basements, and one has a full finished basement. Each comparable has a garage and either one or three fireplaces, and two comparables have central air conditioning. These properties have improvement assessments ranging from \$112,552 to \$131,010 or from \$30.54 to \$34.22 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 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 seven suggested comparables. The appellant did not provide any information on the comparables' foundations. Moreover, the appellant's comparables and the board of review's comparables #3 and #4 were significantly smaller in size than the subject and received reduced weight in the Board's analysis. The Board finds the board of review's comparables #1 and #2 were the most similar to the subject in size and were also similar in age, design, location, exterior construction, and foundation. In addition, the board of review's comparable #2 was described as being of deluxe quality like the subject. Due to their greater similarities to the subject, these two board of review comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$131,010 and \$130,560 or \$30.54 and \$30.75 per square foot of living area,

respectively. The subject's improvement assessment of \$158,139 or \$31.87 per square foot of living area falls above these assessments on a square foot basis. 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.

Donald 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 23, 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.