



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

APPELLANT: Greg Silich
DOCKET NO.: 08-22385.001-R-1
PARCEL NO.: 05-16-106-072-0000

The parties of record before the Property Tax Appeal Board are Greg Silich, the appellant, by attorney Mitchell L. Klein, of Schiller Klein 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: \$ 92,555
IMPR.: \$ 457,244
TOTAL: \$ 549,799

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 28,218 square foot land parcel improved with a nine-year old, three-story, masonry, single-family dwelling. The improvement contains 6,752 square feet of living area as well as a full basement, four full and one half-baths, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a one-mile radius of the subject. The properties were improved with a two-story, masonry or frame and masonry, single-family dwelling with a full basement. They range: in bathrooms from five full and one half-baths to four full and two half-baths; in age from four to 13 years; in size from 6,269 to 7,094 square feet of living area; and in improvement assessments from \$46.44 to \$61.72 per square foot. The subject's improvement assessment is \$67.72 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney stated that the suggested comparables were all located on Sheridan Road, as is the subject property.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$549,799. The board of review submitted descriptive and assessment data relating to three suggested comparables located either on the subject's street or in the subject's neighborhood. The properties are improved with a three-story, single-family dwelling of masonry exterior construction. They range: in bathrooms from five full and two half-baths to six full and two half-baths; in age from three to 15 years; in size from 6,065 to 10,213 square feet of living area; and in improvement assessment from \$26.74 to \$70.63 per square foot. Amenities include a partial or full basement, four fireplaces, and a three-car garage.

In addition, the board's analysis reflected that the subject and property #3 were accorded a deluxe condition, while the remaining two comparables were accorded an average condition without further explanation. Moreover, the grid analysis noted that the subject sold in September, 2007, for a value of \$6,500,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the board's analysis only reflects a partial assessment for comparable #2; therefore, the full assessment and valuation is not reflected on the board's analysis for this property.

At hearing, the appellant's attorney noted that the board's comparables #1 and #2 are located in the suburb of Glencoe, while the subject is located in Winnetka.

After hearing the testimony and/or arguments as well as reviewing the evidence, the Property Tax Appeal 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 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 data, the Board finds the appellant has not met this burden.

The Board finds that comparables #1 through #3 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in improvement style, exterior construction, size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$46.44 to \$68.49 per square foot of living area. The subject's improvement

assessment at \$67.72 per square foot is within the range established by these comparables.

Further, the Board accorded diminished weight to the remaining comparables due to a disparity in improvement size and age. In addition, the Board also noted that the board's comparable #2 contains only a partial assessment, thereon. Moreover, the Board noted that the board of review's analysis indicated that the subject property had sold in tax year 2007; however, the board of review failed to submit any evidence or testimony demonstrating that this sale was an arm's length transaction.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is not 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

Shawn R. Lerbis

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: July 22, 2011

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.