



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

APPELLANT: David Helfand
DOCKET NO.: 08-23643.001-R-2
PARCEL NO.: 05-06-201-085-0000

The parties of record before the Property Tax Appeal Board are David Helfand, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; the Cook County Board of Review by Cook County Assistant State's Attorney William Blythe; and the intervenors, Glencoe S.D. #35 and New Trier H.S.D. #203 by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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: \$303,212
IMPR: \$544,200
TOTAL: \$847,412

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 92,443 square foot parcel of land improved with a 91-year old, two-story, masonry, single-family dwelling containing 8,850 square feet of living area, five and one-half baths, four fireplaces, air conditioning, and a full, unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located on the subject's Sidwell block. The properties are described as two-story, masonry, frame or stucco, single-family dwellings. The properties have various amenities. These properties range: in age from 11 to 91 years; in size from 7,933 to 9,644 square feet of living area; and have improvement assessments from \$27.75 to \$37.21 per square foot of living area.

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

At hearing, the appellant's attorney argued that the subject was not equitably assessed with homes located within the immediate vicinity of the subject. He asserted that the comparables are all located within a few blocks of the subject and are similar in size. Mr. Guttman further argued that these comparables are located on the same Sidwell block as the subject. He acknowledged the subject has Lake front access. Mr. Guttman then compared the subject to the suggested comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$544,200 or \$61.49 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable and located within the subject's neighborhood code with one located on the subject's Sidwell block. The properties are described as two-story, masonry, single-family dwellings with various amenities. The properties range: in age from 9 to 86 years; in size from 6,404 to 9,692 square feet of living area; and in improvement assessments from \$63.00 to \$96.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's attorney argued that the appellant's suggested comparables are not similar properties because the subject is located on Lake Michigan while the comparables are not. He asserted that the neighborhood code assigned to each property indicates whether they are on the lake or not. Mr. Blythe argued that the board of review's and the intervenor's comparables are all located on the lake. To support this argument, the board of review submitted *Board of Review Hearing Exhibit #1*, a colored map showing that neighborhood code 171 for New Trier Township runs along the lakefront and neighborhood code 170 runs adjacent to it. Mr. Blythe argued that the assessor differentiates property along the lakefront from property that is just off the lake.

The intervenor submitted descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood code with one located on the subject's Sidwell block. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with various amenities. The properties range: in age from 3 to 16 years; in size from 8,329 to 9,134 square feet of living area; and in improvement assessments from \$66.11 to \$101.25 per square foot of living area. Intervenor's comparable #1 is the same property as the board of review's comparable #2. Based on this evidence, the intervenor requested confirmation of the subject's assessment. In rebuttal, the intervenor submitted a grid highlighting the differences between the appellant's comparables and the subject.

At hearing, the intervenor argued that a uniformity argument requires a heightened standard of clear and convincing evidence and that the appellant failed to meet this burden. He asserted that the appellant's suggested comparables are not similar to the subject because they are not located on Lake Michigan. Mr. Ginsburg argued that the difference between the two neighborhood codes is whether a property comes with a private beach, a lake bluff, the view of Lake Michigan, and all the amenities that come from living on a lake or being on a road behind the lake looking at someone else's house that is located on the lake. He asserted the appellant's suggested comparables are also not similar in land size, exterior construction, or size. The intervenor submitted *Intervenor's Exhibit E*, a Sidwell map with the subject's parcel highlighted in yellow and the appellant's suggested comparables highlighted in black. Mr. Ginsburg asserted the intervenor's suggested comparables are similar to the subject in location, all being on the lake, land size, exterior construction, and improvement size.

In rebuttal, the appellant argued that the neighborhood code distinction made by the assessor is an arbitrary delineation which is used by the assessor for internal administrative purposes. He asserted the distinction for lakefront property should be made in the land.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of 10 properties suggested as comparable. The PTAB finds the board of review's comparables #1 and #2 and the intervenor's comparables most similar to the subject in location, size, design, and/or age. The properties range: in age from 3 to 16 years; in size from 8,329 to 9,692 square feet of living area; and in improvement assessments from \$66.11 to \$101.25 per square foot of living area. In comparison, the subject's improvement assessment of \$61.49 per square foot of living area is below the range of these comparables. The PTAB finds that the subject is older than the comparables had has fewer amenities which would account for the subject being assessed below the range of the comparables. Therefore, after considering adjustments and the differences in the parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment 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.

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: November 22, 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.