



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

APPELLANT: Debra Klein  
DOCKET NO.: 08-25728.001-R-1  
PARCEL NO.: 04-09-301-016-0000

The parties of record before the Property Tax Appeal Board are Debra Klein, 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 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: \$14,120  
IMPR.: \$47,974  
TOTAL: \$62,094\***

**\*Prior to the further reduction for the value of the Home Improvement Exemption**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a multi-story<sup>1</sup> dwelling of frame and masonry construction containing 2,464 square feet of living area. The dwelling is 42 years old. Features of the home include a partial finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 13,577 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on six comparable properties described as multi-story dwellings of frame and masonry construction that ranged in size from 2,383 to 2,654 square feet

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<sup>1</sup> The appellant identified the subject property as a "split-level" while the assessor's property characteristics card describes the subject property as a "two-story". The board of review's equity grid also identifies the subject as a two-story dwelling. Neither party submitted a floor plan or sketch indicating the different levels. Photographic evidence submitted into the record tends to support the property as being a part one story and part two story with no split foyer or split-level floor level.

of living area. The dwellings were either 40 or 43 years of age. Each comparable has the same neighborhood code as the subject property; with four of the comparables on the same street and block as the subject. Features of the comparables include central air conditioning, a fireplace and a two-car garage. Two of comparables have a full finished basement; two have partial finished basements; one comparable has a partial unfinished basement; and one comparable is listed as having a slab foundation. The comparables have improvement assessments ranging from \$45,383 to \$48,089 or from \$17.09 to \$19.78 per square foot of living area. The subject's improvement assessment is listed on the appellant's equity analysis grid and the assessor's data sheet as being \$48,208 or \$19.56 per square foot of living area; however, the appellant noted that the subject property has a Home Improvement Exemption with a depreciated cost of \$57,800 that is not included in the assessed value. The appellant applied the 16% level of assessments for class 2 properties to the Home Improvement amount and added \$9,248 in assessed value to the subject's improvement assessment. This resulted in an improvement assessment of \$57,456 or \$23.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,262.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$62,328 was disclosed. The board of review also submitted a copy of the subject's property characteristic printout disclosing the property had a home improvement with a depreciated cost of \$57,800. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of frame and masonry construction that range in size from 2,595 to 2,654 square feet of living area. The dwellings were either 39 or 40 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. These properties have improvement assessments ranging from \$52,231 to \$52,751 or from \$19.68 to \$20.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellant's counsel argued the board of review's comparables are all two-story style residences while he considered the subject property to be a split-level style residence. Counsel further noted that the board of review's comparables are located up to 4.65 miles from the subject, while, in contrast, four of the appellant's six comparable are located on the subject property's block.

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 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 met this burden.

The Property Tax Appeal Board finds the board of review lowered the subject's improvement assessment by the amount of the home improvement exemption. An exemption is just that - an exemption - and not a reduction in the assessment of the property. The Board finds the improvement assessment for the subject must include the recent addition to the property. Thus, the Board finds the subject's current improvement assessment to be \$57,456 or \$23.32 per square foot of living area. The Board finds the comparables submitted by both parties are similar to the subject in location, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received equal weight in the Board's analysis. These comparables had improvement assessments that ranged from \$17.09 to \$20.19 per square foot of living area. The subject's improvement assessment, taking into consideration the addition to the property, of \$23.32 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment prior to further reduction for the home improvement is justified.

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

*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.