



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

APPELLANT: Michael Meyers  
DOCKET NO.: 08-25796.001-R-1  
PARCEL NO.: 04-07-109-025-0000

The parties of record before the Property Tax Appeal Board are Michael Meyers, 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: \$14,822  
IMPR.: \$55,075  
TOTAL: \$69,897**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 2,790 square feet of living area. The dwelling is 28 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 13,234 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 four comparable properties described as two-story dwellings of masonry construction that ranged in size from 2,736 to 3,144 square feet of living area. Three of the dwellings are 39 years old and the fourth dwelling is 41 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include central air conditioning, a fireplace and a two-car garage. Two of the comparables have full basements; one comparable has a partial basement; and one comparable is constructed on a crawl space foundation. The comparables have improvement assessments ranging from \$48,947 to \$54,579 or from \$16.94 to \$17.88 per square foot of living area. The subject's improvement assessment is \$55,075 or \$19.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,879 or \$17.52 per square foot of living area.

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 two-story dwellings of masonry construction. Three of the comparables contain 2,802 square feet of living area and are 28 years old and the fourth comparable contains 2,819 square feet and is 30 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, a fireplace and a two-car garage. One comparable has a finished recreation room in the basement. These properties have improvement assessments ranging from \$56,014 to \$59,957 or from \$19.87 to \$21.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the assessor's data sheets for the board of review's comparables #1, #3, and #4 are all described as "above average" condition. The subject property is described as "average" condition.

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 parties to the appeal submitted a total of eight comparable properties for the Board's consideration. The Board finds the board of review comparables are the most similar to the subject in size, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.87 to \$21.40 per square foot of living area. The subject's improvement assessment of \$19.74 per square foot of living area is below the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to age and for comparables #2 and #4, lack of a full basement. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and that a reduction in the subject's assessment is not 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.

*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: July 19, 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.