



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

APPELLANT: Rick Elfman
DOCKET NO.: 08-25857.001-R-1
PARCEL NO.: 04-23-400-052-0000

The parties of record before the Property Tax Appeal Board are Rick Elfman, 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: \$43,917
IMPR: \$164,077
TOTAL: \$207,994

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 6,697 square feet of living area. The dwelling is 20 years old. Features of the home include a full finished basement, central air conditioning, three fireplaces and a three-car garage. The property has a 64,584 square foot site and is located in Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry construction that ranged in size from 6,675 to 7,178 square feet of living area. The dwellings ranged in age from 7 to 24 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, from two to four fireplaces and either a three or four-car garage. One comparable has a finished recreation room in the basement. The comparables have improvement assessments ranging from \$160,132 to \$175,824 or from \$23.29 to \$24.99 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 \$174,769 or \$26.10 per square foot of living area; however, the appellant

noted that the subject property has a Home Improvement Exemption with a depreciated cost of \$37,843 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 \$6,055 in assessed value to subject's improvement assessment. This resulted in an improvement assessment of \$180,824 or \$27.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$155,312.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$218,686 was disclosed. 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 5,223 to 5,908 square feet of living area. The dwellings range in age from 16 to 39 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement, central air conditioning, two or three fireplaces and 1.5 to 3-car garages. These properties have improvement assessments ranging from \$128,590 to \$149,835 or from \$23.05 to \$26.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that three of the comparables submitted by the board of review are described as "deluxe" quality of construction. The attorney submitted residential cost pages from Marshall Valuation Services to show the difference in cost between an average quality house and a deluxe quality house. The attorney also noted that the board of review's comparables are all of frame and masonry construction and are all smaller than the subject.

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 \$180,824 or \$27.00 per square foot of living area. Of the seven comparables submitted into the record by both parties, the Board finds the appellant's comparable 1 and board of review comparables 1 and 4 are the most similar to the subject in location, size, style, exterior construction, 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 \$23.29 to \$26.44 per square foot of living area. The subject's improvement assessment of \$27.00 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 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.

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.