



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

APPELLANT: Michael Greenberg
DOCKET NO.: 08-25939.001-R-1
PARCEL NO.: 04-07-207-002-0000

The parties of record before the Property Tax Appeal Board are Michael Greenberg, 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: \$11,468
IMPR.: \$56,937
TOTAL: \$68,405**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of frame and masonry construction containing 3,425 square feet of living area. The dwelling is 39 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 10,240 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 2-story dwellings of frame and masonry construction that range in size from 3,481 to 3,639 square feet of living area. The dwellings range in age from 37 to 39 years. Each comparable has the same neighborhood code as the subject property. Features of the comparables include partial unfinished basements, 1 or 2 fireplaces and 2-car garages. Two comparables feature central air conditioning. The comparables have improvement assessments ranging from \$55,315 to \$56,826 or from \$15.56 to \$15.88 per square foot of living area. The subject has an improvement assessment of \$56,937 or \$16.62 per square foot of living area. The appellant claims in the brief that the subject has a home improvement exemption and the subject's improvement

assessment prior to the deduction of the home improvement exemption is \$18.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,458 or \$13.86 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 2-story dwellings of frame and masonry construction that range in size from 3,062 to 3,314 square feet of living area. The dwellings range in age from 35 to 39 years. Each has the same neighborhood code as the subject property. Features of the comparables include full or partial basements, three with finished area; central air conditioning, fireplaces and 2-car garages. These properties have improvement assessments ranging from \$50,952 to \$56,101 or from \$16.64 to \$17.86 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 supplied a copy of the assessor's computer printout purportedly showing a home improvement exemption applied in 2008 based on a depreciated cost of \$38,777. Adding the depreciated value of the home improvement (\$38,777) to the market value of the improvement (\$355,860) resulted in a total value of \$394,637 or an improvement assessment of \$63,141 or \$18.43 per square foot of living area. There was no description regarding the home improvement that was added to the dwelling.

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 Board finds the appellant's comparables #1 and #2 and the board of review comparable #3 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 \$15.56 to \$17.38 per square foot of living area. The subject's improvement assessment, after deducting the home improvement

exemption, is \$16.62 per square foot of living area which falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant has not demonstrated with clear and convincing evidence that the subject's improvement assessment was equitable and 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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: June 21, 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.