



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

APPELLANT: Mike Stern
DOCKET NO.: 08-28010.001-R-1
PARCEL NO.: 04-07-401-073-0000

The parties of record before the Property Tax Appeal Board are Mike Stern, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$ 12,567
IMPR.: \$ 79,457
TOTAL: \$ 92,024

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 14 years old and contains 4,674 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a three-car attached garage. The subject is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on ten suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparables are said to be located from 1.06 to 2.13 miles from the subject. The comparable dwellings are from 15 to 37 years old and contain from 3,848 to 4,912 square feet of living area. Six of the comparable dwellings have unfinished basements, either full or partial; three have finished basements, either full or partial; and one has a crawl-space foundation. Each comparable has a two or three-car attached garage, central air conditioning, and one or two fireplaces. The comparables have improvement assessments

ranging from \$60,592 to \$80,459 or from \$13.99 to \$16.38 per square foot of living area. The appellant provided a copy of the board of review's final decision dated July 10, 2009, wherein the subject's final assessment for 2008 was reduced from \$96,651 to \$92,024. For the 2008 tax year, the subject has an improvement assessment of \$79,457 or \$17.00 per square foot of living area. In the brief, the appellant's attorney requested that the subject's improvement assessment be reduced to \$73,896 or \$15.81 per square foot of living area. In Section 2c of the residential appeal form, counsel requested that the subject's improvement assessment be reduced to \$50,000 or \$10.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$92,024 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from 16 to 28 years old and contain from 4,310 to 4,456 square feet of living area. Three of the comparables are described as being of deluxe quality, while the subject and one of the comparables are described as being of average quality. Each comparable has an unfinished basement, either full or partial; central air conditioning; a fireplace; and a two or three-car attached garage. These properties have improvement assessments ranging from \$74,260 to \$79,799 or from \$17.02 to \$18.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 finds a further 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 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 Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of fourteen suggested comparables. All of the comparables submitted were two-story dwellings with the same neighborhood and classification codes as the subject. The board of review's comparable #3 was 15 years older than the subject and received reduced weight in the Board's analysis. The appellant's comparables #3 and #7 through #9 were from 15 to 24 years older than the subject; comparable #2 was 18% smaller in size; and comparable #1 had a crawl-space foundation that was dissimilar from the subject's full finished

basement. As a result, the appellant's comparables #1 through #3 and #7 through #9 also received reduced weight.

The Board finds the board of review's comparables #1, #2, and #4 and the appellant's comparables #4 through #6 and #10 were similar to the subject in age and size. As a group, these seven comparables ranged in age from 15 to 24 years old and in size from 4,310 to 4,912 square feet of living area. Additionally, these comparables were similar to the subject in foundation, and six comparables had frame and masonry exterior construction like the subject. 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 \$60,592 to \$79,799 or from \$13.99 to \$18.05 per square foot of living area. The subject's improvement assessment of \$79,457 or \$17.00 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a further reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and a further reduction 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: July 20, 2012

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.