



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

APPELLANT: Steve Friedman
DOCKET NO.: 08-29057.001-R-1
PARCEL NO.: 04-03-401-009-0000

The parties of record before the Property Tax Appeal Board are Steve Friedman, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates 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: \$34,844
IMPR: \$126,356
TOTAL: \$161,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 6,414 square feet of living area. The dwelling is 7 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a four-car attached garage. The property has a 39,596 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity and contention of law. The appellant submitted information on two comparable properties described as two-story dwellings of stucco or masonry construction that contained 9,940 and 8,758 square feet of living area, respectively. The dwellings are 1 and 2 years old. Each comparable has the same neighborhood code as the subject property. One comparable has a partial basement with recreation room finish and the other comparable has a full basement with recreation room finish. Both comparables have central air conditioning and four-car attached garages. One comparable has two fireplaces and the second comparable has four fireplaces. The comparables have improvement assessments of \$158,542 and \$165,350 or \$16.63 and \$18.10 per square foot of living area. The subject's improvement assessment is \$126,356 or \$19.70 per square foot of living area. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment to \$908,567 or \$15.37 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 three comparable properties improved with two-story dwellings of masonry, stucco or frame and masonry construction that range in size from 5,773 to 6,435 square feet of living area. The dwellings range in age from 3 to 12 years old. Two of the comparables have a full basement; one of which has recreation room finish in the basement. One comparable is constructed over a crawl space foundation. One comparable has a single fireplace and two comparables have two fireplaces. One comparable has a three-car garage and two comparables have four-car garages. All three comparables have central air conditioning. These properties have improvement assessments ranging from \$117,321 to \$139,454 or from \$20.32 to \$22.14 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 further finds a reduction in the subject's assessment is not warranted.

The appellant's contention of law argument was given little weight. The appellant argues the market values of comparable properties justified a reduction. The basis for this assertion was conversion of the assessments of the comparables to an estimated market value using the level of assessments in Cook County. Thus, this is no different from analyzing the "raw" assessments as discussed herein previously and no sales were provided to establish market value. The Board gave this argument little weight.

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 board of review comparables are the most similar to the subject in size and age. The Board gave diminished weight to both the appellant's suggested comparables and board of review's comparable number 2. The appellant's comparables are significantly larger than the subject in square footage. The comparables have 37% and 55% more square footage of living area than the subject. These two comparables would both require considerable upward adjustments to their respective per

square foot unit of assessment. Accepted real estate theory provides that all factors being equal, as the size of a property increases, it's per unit value decreases. The Board also gave diminished weight to board of review comparable number 2. This property is listed as having a different neighborhood code as the subject property. The remaining comparables in the record have improvement assessments of \$20.32 and \$20.78 per square foot of living area. The subject's improvement assessment of \$19.70 per square foot of living area is less than the assessments of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Thus, the Property Tax Appeal Board finds 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.