



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

APPELLANT: Daniel Zivin
DOCKET NO.: 08-29059.001-R-1
PARCEL NO.: 04-07-301-080-0000

The parties of record before the Property Tax Appeal Board are Daniel Zivin, 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: \$27,398
IMPR: \$100,007
TOTAL: \$127,405

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 5,587 square feet of living area. The dwelling is 16 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a four-car attached garage. The property has a 24,463 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 five comparable properties described as two-story dwellings of masonry, stucco, or frame and masonry construction that ranged in size from 5,016 to 6,675 square feet of living area. The dwellings ranged in age from 10 to 39 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, one or two fireplaces and either a two or three-car attached garage. Two of the comparables have finished recreation rooms in the basement. The comparables have improvement assessments ranging from \$90,840 to \$117,137 or from \$17.25 to \$18.25 per square foot of living area. The subject's improvement assessment is \$100,007 or \$17.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$88,811 or \$15.90 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 four¹ comparable properties improved with two-story dwellings of frame and masonry construction that range in size from 5,252 to 5,670 square feet of living area. The dwellings range in age from 12 to 28 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 and one or two fireplaces. Two comparables have three-car garages; and one has a two-car garage. These properties have improvement assessments ranging from \$96,112 to \$103,479 or from \$18.25 to \$18.59 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 parties to the appeal submitted a total of eight different comparable properties for the Board's consideration. The Property Tax Appeal Board gave diminished weight to appellant's comparables numbers 1 and 4 due primarily to differences in age or size when compared to the subject property. Comparable number 1 has 19% less living area square footage as the subject and comparable number 4 is more than twice the age as the subject

¹ Board of review's comparable number 4 is the same property as appellant's comparable number 5.

property. The Board finds that the remaining comparables in the record 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 \$17.25 to \$18.59 per square foot of living area. The subject's improvement assessment of \$17.90 per square foot of living area falls within the range established by the best comparables in this record. The Board further finds that the appellant's own comparable evidence supports the subject's current improvement assessment. The appellant's comparables have improvement assessments ranging from \$90,840 to \$117,137 or from \$17.25 to \$18.25 per square foot of living area. The subject's improvement assessment is \$100,007 or \$17.90 per square foot of living area. 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 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.

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.