



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

APPELLANT: Lee Hillman  
DOCKET NO.: 09-28218.001-R-1 through 09-28218.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lee Hillman, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-28218.001-R-1	05-08-303-023-0000	37,035	98,629	\$135,664
09-28218.002-R-1	05-08-303-028-0000	37,035	65,752	\$102,787

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels that are improved with a two-story dwelling of stucco construction containing 5,050 square feet of living area. The dwelling is approximately ten years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The dwelling is located in Glencoe, New Trier Township, Cook County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under docket number 07-21444.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property's two parcels to

\$251,000 (\$118,514 for land and \$132,486 for the improvement) based upon the evidence submitted by the parties. The Property Tax Appeal Board finds that 2007 and 2009 are within the same general assessment period for residential property in New Trier Township. (86 Ill.Admin.Code §1910.90(i)).

For the 2009 appeal, the appellant submitted an appraisal to demonstrate the subject was overvalued. The appraiser estimated the subject property had a market value of \$2,000,000 as of January 1, 2010. On the basis of the appraisal, the appellant requested that the subject's total assessment for the two parcels be reduced to \$181,200 (\$74,070 for land and \$107,130 for the improvement).

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2009 final assessment of the subject property's two parcels totaling \$238,451 (\$74,070 for land and \$164,381 for the improvement) was disclosed. The subject's assessment reflects a fair market value of \$2,679,225 using the 2009 three year average median level of assessments for class 2 property in Cook County of 8.90% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)). The board of review submitted descriptions and assessment information on four equity comparables to demonstrate the subject was being assessed uniformly; however, the board of review did not address the appellant's market value argument. 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 the evidence in the record does not demonstrate that a change in the assessment is warranted.

The record in this appeal disclosed the Property Tax Appeal Board rendered a decision under docket numbers 07-21444.001-R-1 lowering the total assessment of the subject property's two parcels to \$251,000. The Property Tax Appeal Board also recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment shall be carried forward to the subsequent assessment year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision

upon equity and the weight of the evidence. (35 ILCS 200/16-185).

The Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2007 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decisions from the 2007 tax year to the 2009 tax year would violate this directive.

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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.



Chairman



Member



Member



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: February 21, 2014



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.