



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

APPELLANT: Mark Shachtman  
DOCKET NO.: 09-29326.001-R-1  
PARCEL NO.: 04-07-205-084-0000

The parties of record before the Property Tax Appeal Board are Mark Shachtman, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 12,138  
**IMPR.:** \$ 38,119  
**TOTAL:** \$ 50,257

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 17,340 square feet of land, which is improved with a 19 year old, one and one-half-story, frame and masonry, single-family dwelling containing 2,972 square feet of living area. The subject includes two and one-half baths, air conditioning, a two-car garage, a fireplace, and a partial unfinished basement. The subject is located in Northfield Township, Cook County. The appellant argued that the market value of the subject property was not accurately reflected in its assessed value.

In support of the market value argument, the appellant, via counsel, submitted descriptive and sales information on four properties suggested as comparable to the subject. These properties are described as two-story, frame and masonry, single-family dwellings that are from 24 to 38 years old, and contain from 2,748 to 3,540 square feet of living area. Additionally, the suggested comparables have from two to three and one-half baths, all of the properties have a fireplace, air conditioning, a garage, ranging from a two-car to a two and one-half-car garage, and either a full unfinished basement, or a partial unfinished basement. These suggested comparables sold from June 2008 to December 2009 for between \$540,000 and \$570,000, or between \$161.02 and \$205.38 per square foot of living area, including land. The appellant also submitted color

photographs of the subject and comparables, as well as printouts from the Cook County Recorder of Deeds' website showing the sale dates and prices of the four comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's final assessment of \$68,061 was disclosed. The subject's final assessment yields a fair market value of \$764,730 when the 2009 Illinois Department of Revenue three-year median level of assessment for Class 2 properties of 8.90% is applied. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as one and one-half-story, frame and masonry, single-family dwellings that are from 36 to 39 years old, and contain from 2,518 to 3,049 square feet of living area. Additionally, the suggested comparables have from two and one-half to three and one-half baths, all of the properties have from one to two fireplaces, air conditioning, a garage, ranging from a two-car to a three and one-half-car garage, and either a full unfinished basement, a full basement with a formal recreation room, or a partial unfinished basement. These suggested comparables have improvement assessments ranging from \$17.73 to \$21.51 per square foot of living area. The subject's improvement assessment is \$18.82 per square foot of living area.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the property identification number, deed number, the date of the sale, and the sale price for 20 properties. No further information was provided regarding these properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board (the "Board") takes judicial notice of its 2007 decision in docket number 07-29812-R-1, wherein the subject's assessment was reduced to \$67,268 based on the evidence submitted by the parties. The Board also takes judicial notice of its 2008 decision in docket number 08-25704.001-R-1, wherein the subject's assessment was reduced to \$67,268 under Section 16-185 of the Property Tax Code. 35 ILCS 200/16-185.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board also recognizes that Section 16-185 of the Property Tax Code states that a prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, when the property is an owner occupied residence and the tax years are within the same general assessment period. 35 ILCS 200/16-185. However, in this case, the Board finds that 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 Board takes notice that the Cook County Board of Commissioners passed Ordinance No. 08-0-51 (the "10/25 Ordinance"), which amended Chapter 74, Article II, Division 2, Section 74-64 of the Cook County Code of Ordinances, and is effective for tax year 2009. See 86 Ill. Admin. Code § 1910.90(i). The 10/25 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 tax year 2009 is inequitable since the previous year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution states 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 as a certain proportion of its market value while the same kind of property in the same taxing district is taxed as a substantially higher or lower proportion of its market value. Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998). The Board finds that carrying forward the decisions from tax year 2007 and 2008 to tax year 2009 would violate this directive.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The Board finds that Comparables #1, #2, and #3 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had sale

prices that ranged from \$175.02 to \$205.38 per square foot of living area, including land. The subject's market value of \$257.31 per square foot of living area is above the range established by the most similar comparables. The board of review's evidence was given no weight as it did not address the appellant's market value argument.

Based on this record, the Board finds that the subject property had a market value of \$564,680 for tax year 2009. Since market value has been determined, the 2009 Illinois Department of Revenue three-year median level of assessment for class 2 property of 8.90% shall apply, resulting in a total assessment of \$50,257. In applying this level of assessment to the subject, the total assessed value as determined by the board of review is above this amount, and a reduction is 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: January 31, 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.