



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

APPELLANT: Daniel Fox
DOCKET NO.: 09-29474.001-R-1
PARCEL NO.: 04-01-403-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Fox, 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 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: \$18,731
IMPR.: \$94,097
TOTAL: \$112,828

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction. The dwelling is approximately 58 years old and contains 3,836 square feet of living area. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces, and a two-car garage. The subject property is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glencoe, New Trier Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings of frame or frame and masonry construction. The appellant did not list the comparables' story heights; however, based on photographic evidence provided by the appellant, the comparables

¹ Class 2-04 is for one story residences, any age, 1,801 square feet of living area and over.

appear to be one or one and one-half story in design. The comparable properties have the same assigned neighborhood and classification codes as the subject. The comparable dwellings are from 51 to 58 years old and contain from 3,530 to 3,975 square feet of living area. Two comparables have partial finished basements, and one comparable has a concrete slab foundation. Each comparable has a garage and one or two fireplaces. Two of the comparables have central air conditioning. The comparables have improvement assessments ranging from \$81,498 to \$95,020 or from \$23.08 to \$24.57 per square foot of living area. The subject's improvement assessment is \$107,841 or \$28.11 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$91,488 or \$23.85 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 \$126,572 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The comparables are located one-quarter mile from the subject property. The dwellings are from 51 to 53 years old and contain from 2,949 to 3,724 square feet of living area. Two of the comparables have finished basements, either full or partial; one of the comparables has a partial unfinished basement; and one comparable has a crawl-space foundation. Each comparable has a garage and central air conditioning. Three comparables have one or two fireplaces. These properties have improvement assessments ranging from \$66,515 to \$90,130 or from \$22.56 to \$26.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that all of the comparables submitted by the board of review have lower improvement assessments than the subject property. Counsel also noted that three of the board of review's comparables have basements while the subject has a crawl-space foundation.

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 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 met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The Board takes notice that all of the comparables submitted had lower improvement assessments than the subject. The board of review's comparables #2 and #3 had considerably less living area than the subject and received reduced weight in the Board's analysis. The Board finds that, despite differences in foundation, the appellant's comparables and the board of review's comparables #1 and #4 were very similar to the subject in design, age, and location. In addition, three of these five comparables were very similar to the subject in living area. 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 \$81,498 to \$95,020 or from \$23.08 to \$26.89 per square foot of living area. The subject's improvement assessment of \$107,841 or \$28.11 per square foot of living area falls above 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 not equitable and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: February 21, 2014

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.