



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

APPELLANTS: Scott & Susan Feldman
DOCKET NO.: 09-30517.001-R-1
PARCEL NO.: 05-06-200-024-0000

The parties of record before the Property Tax Appeal Board are Scott & Susan Feldman, the appellants, by attorney Lauren Cooper of Worsek & Vihon 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: \$ 70,218
IMPR.: \$ 149,138
TOTAL: \$ 219,356

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 51 years old and contains 3,641 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, and a two and one-half car garage. The subject property is located in Glencoe, New Trier Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on twelve suggested comparable properties described as two-story dwellings of frame and masonry construction. Two of the comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from seven to sixty-two years old and contain from 2,907 to 3,795 square feet of living area. One comparable has a crawl-space foundation; four comparables have unfinished basements, either full or partial; and seven have finished basements, either full or partial. Each comparable has a garage, central air conditioning, and one or two fireplaces. The comparables have improvement assessments ranging from \$72,305 to \$125,753 or from \$23.74 to \$33.32 per square foot of living area. The subject's improvement assessment is \$149,138 or \$40.96 per square foot of living area. Based on this

evidence, the appellants requested that the subject's improvement assessment be reduced to \$105,152 or \$28.88 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 \$219,356 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from four to fifty-two years old and contain from 3,194 to 3,631 square feet of living area. Each comparable has a garage and one or two fireplaces. Three comparables have central air conditioning. One comparable has a slab foundation, and three have full basements, two of which are finished. These properties have improvement assessments ranging from \$136,382 to \$146,099 or from \$40.24 to \$42.70 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 appellants contend 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 appellants have not met this burden.

Both parties presented assessment data on a total of sixteen suggested comparables. The Board finds the appellants' comparables #1 through #10 were located in a different neighborhood as the subject and comparable #12 was substantially newer than the subject. Consequently, the appellants' comparables #1 through #10 and #12 received reduced weight in the Board's analysis. The board of review comparables #3 and #4 were also substantially newer than the subject and likewise received reduced weight. The Board finds the appellants' comparable #11 and the board of review comparables #1 and #2 had the same assigned neighborhood code as the subject and were relatively similar to the subject in age and size. 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 \$136,382 to \$141,533 or from \$33.13 to \$42.70 per square foot of living area. The subject's improvement assessment of \$149,138 or \$40.96 per square foot of living area falls within the range established by the most similar comparables on a per square foot basis. After considering adjustments and the differences in both parties'

comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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: August 23, 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.