



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

APPELLANT: Rochelle Wolff
DOCKET NO.: 09-32279.001-R-1
PARCEL NO.: 04-14-100-017-0000

The parties of record before the Property Tax Appeal Board are Rochelle Wolff, the appellant, by attorney Sonja R. Johnson of Much Shelist 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: \$ 18,513
IMPR.: \$ 96,020
TOTAL: \$ 114,533

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 30 years old and contains 3,668 square feet of living area. Features of the home include a slab foundation, central air conditioning, a fireplace, and a two and one-half car garage. The subject property is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as one-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 43 to 69 years old and contain from 3,268 to 3,714 square feet of living area. Each comparable has a garage and from one to three fireplaces. Two comparables have central air conditioning. One comparable has a crawl-space foundation, and two comparables have partial basements, one of which is finished. The comparables have improvement assessments ranging from \$57,956 to \$78,008 or from \$17.73 to \$21.43 per square foot of living area. The subject's improvement assessment is \$96,020 or \$26.18 per square foot of living area. Based on this evidence, the appellant requested that the subject's

improvement assessment be reduced to \$65,033 or \$17.73 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 \$114,533 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from 35 to 37 years old and contain from 2,584 to 3,588 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 partial unfinished basement, and three comparables have finished basements, either full or partial. These properties have improvement assessments ranging from \$68,615 to \$92,119 or from \$23.92 to \$27.40 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 board of review comparable #1 has an improvement assessment that is less than the subject's. In addition, counsel also stated that the four comparables submitted by the board of review have basements, while the subject does not.

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 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 not met this burden.

Both parties presented assessment data on a total of seven suggested comparables that were described as one-story dwellings located in the same neighborhood as the subject. None of the comparables submitted were similar to the subject in all respects: All seven comparables had different exterior construction than the subject, and six comparables had basements that were unlike the subject's slab foundation. Moreover, the Board finds the appellant's comparables #1 and #2 were 30 and 40 years older than the subject, respectively, and board of review comparables #2 and #3 were significantly smaller than the subject. Consequently, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparable #3 and the board of review comparables #1 and #4 were the most similar comparables in the record because they were very similar to the subject in size and were also similar in 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 \$78,008 to \$92,119 or from \$21.43 to \$27.40 per square foot of living area. The subject's improvement assessment of \$96,020 or \$26.18 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.



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: August 23, 2013



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.