



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

APPELLANT: Melvin Berlin
DOCKET NO.: 09-32324.001-R-1
PARCEL NO.: 05-07-214-008-0000

The parties of record before the Property Tax Appeal Board are Melvin Berlin, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$ 40,455
IMPR.: \$ 89,263
TOTAL: \$129,718

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is 80 years old, and consists of a two-story dwelling of masonry construction containing 4,956 square feet of living area. Features of the home include a full

finished basement, two fireplaces and a two-car garage. The property has a 26,100 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on May 17, 2010 for a price of \$1,457,500. The appellant also submitted an appraisal estimating the subject had a market value of \$1,350,000 as of January 1, 2009. For the issue of assessment inequity, the appellant submitted four equity comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,651. The subject's assessment reflects a market value of \$2,456,753 or \$495.71 per square foot of living area, when using the board of review's indicated size of 4,956 square feet and when using the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with sales data on three of them.

In rebuttal, the appellant submitted maps disclosing the location of his comparables and those of the board of review.

Conclusion of Law

The appellant submitted a map disclosing the location of his equity comparables in his rebuttal brief in violation of the Official Rules of the Property Tax Appeal Board. "Rebuttal evidence shall not consist of new evidence... A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 86 Ill.Admin.Code 1910.66(c). Therefore, this information submitted in rebuttal shall not be considered by the Board. However, the map of the board of review's comparables in the rebuttal brief is proper rebuttal evidence and shall be considered by the Board.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May, 2010 for a price of \$1,457,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market and on the Multiple Listing Service, and it had been on the market for 13 months. In further support of the transaction, the appellant submitted a copy of the sales contract, the closing statement, the Deed in Trust, and the Escrow Trust Disbursement Statement. The appellant also submitted an appraisal estimating the subject had a market value of \$1,350,000 as of January 1, 2009. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$1,457,500 as of January 1, 2009. Since market value has been determined, the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue shall apply (86 Ill.Admin.Code §1910.50(c)(2)).

As to the appellant's overvaluation argument, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified. As to the appellant's assessment inequity argument, in light of the Board's holding that the subject is overvalued, the Board holds that the subject is equitably assessed.

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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.