



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

APPELLANT: Robert Pommer  
DOCKET NO.: 09-32832.001-R-1  
PARCEL NO.: 04-13-304-021-0000

The parties of record before the Property Tax Appeal Board are Robert Pommer, 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:** \$ 19,253  
**IMPR.:** \$ 149,085  
**TOTAL:** \$ 168,338

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is ten years old and contains 5,455 square feet of living area. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and a three-car garage. The subject is located in Northfield, 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 two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are either 10 or 31 years old and contain from 5,224 to 5,527 square feet of living area. Each comparable has central air conditioning, a garage, and either two or five fireplaces. One comparable has a partial unfinished basement, and two have finished basements, either full or partial. The comparables have improvement assessments ranging from \$114,510 to \$147,584 or from \$21.91 to \$27.35 per square foot of living area. The subject's improvement assessment is \$181,882 or \$33.34 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement

assessment be reduced to \$133,283 or \$24.43 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 \$201,135 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from three to sixteen years old and contain from 5,215 to 5,918 square feet of living area. Two of the comparables are described as being of deluxe quality; while the subject and the other two comparables are described as being of average quality. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and a garage. These properties have improvement assessments ranging from \$145,866 to \$161,124 or from \$26.55 to \$29.58 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 the following differences between the subject and the comparables submitted by the board of review: Two of the board of review's comparables were of deluxe quality construction, while the subject is average; one of the board of review's comparables was much newer than the subject; the board of review's comparables had more bathrooms than the subject; and one of the board of review's comparables has other improvements of value, 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 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 appellant's comparable #1 was much older than the subject and received reduced weight in the Board's analysis. The Board finds the appellant's comparables #2 and #3 and the comparables submitted by the board of review were very similar to the subject in age, size, location, and design and were similar in most features. 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 \$132,909 to \$161,124 or from \$24.04 to \$29.58 per square foot of living area. The subject's improvement

assessment of \$181,882 or \$33.34 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.

*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: July 19, 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.