



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

APPELLANT: Mark Carlson
DOCKET NO.: 09-33735.001-R-1
PARCEL NO.: 04-09-405-003-0000

The parties of record before the Property Tax Appeal Board are Mark Carlson, 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 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: \$18,445
IMPR.: \$106,498
TOTAL: \$124,943

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,774 square feet of living area. The dwelling was 7 years old. Features of the home include a full basement with finished recreation room, central air conditioning, two fireplaces and a four-car attached garage. The property has a 26,350 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry or frame construction that ranged in size from 4,529 to 4,990 square feet of living area. The dwellings ranged from 6 to 10 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial or full basement, central air conditioning, one or two fireplaces and either a 2.5-car garage or a three-car garage. The comparables have improvement assessments ranging from \$83,648 to \$94,857 or

from \$16.96 to \$20.65 per square foot of living area. The subject's improvement assessment is \$106,498 or \$22.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$90,085 or \$18.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings that range in size from 4,331 to 4,994 square feet of living area. Two of the dwellings are of frame construction; one dwelling is of masonry exterior construction and one dwelling is of frame and masonry construction. The dwellings were either 1 or 4 years of age. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, one to three fireplaces and two or three-car garages. These properties have improvement assessments ranging from \$99,981 to \$117,819 or from \$23.00 to \$25.10 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of seven comparable properties for the Board to consider. These comparables had improvement assessments that ranged from \$16.96 to \$25.10 per square foot of living area. The subject's improvement assessment of \$22.31 per square foot of living area is within the range established by the comparables in this record. The Board finds that the subject property is superior in amenities to all three of the appellant's comparables and should have a greater per square foot assessment than all three properties.

The subject is also superior to the board of review's comparables in amenities, but is inferior in age to comparables numbers 2 and 4. 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 supported by the evidence in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore, the Board finds that a reduction in the subject's assessment is not justified.

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: March 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.