



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

APPELLANT: Jonah Orlofsky
DOCKET NO.: 09-33883.001-R-1
PARCEL NO.: 05-18-104-016-0000

The parties of record before the Property Tax Appeal Board are Jonah Orlofsky, the appellant(s), by attorney Joel R. Monarch 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: \$14,421
IMPR.: \$53,111
TOTAL: \$67,532

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,110 square foot lot which has been improved with an 56-year-old, one-story single family dwelling of frame construction. The dwelling contains 1,619 square feet of living area and features include: central air conditioning, a fireplace, and an attached two-car garage. The property is located in Glencoe, New Trier Township, Cook County, Illinois.

The appellant contends the assessment of the subject property is inequitable. The subject has been classified under the Cook County Real Property Assessment Classification Ordinance as a Class 2-03 property.

In support of the inequity argument made through counsel, appellant provided data in a detailed grid analysis on three comparables located in the same block as the subject property. The comparables were one-story single family dwellings of masonry, or frame and masonry exterior construction which ranged in age from 55 to 56 years old. Two of the comparables featured one fireplace like the subject, while the third comparable has

two fireplaces. All of the comparables had central air conditioning, and two comparables had two-car garages. All three of the comparables had partial basements and two of them had basement areas which had been finished as recreation rooms. The comparable dwellings ranged in size from 1,636 to 1,943 square feet of living area and had improvement assessments ranging from \$52,416 to \$56,701 or from \$29.20 to \$32.45 per square foot of living area. The subject had an improvement assessment of \$58,022 or \$35.84 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$72,443 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that range in age from 53 to 54 years old. The dwellings range in size from 1,553 to 1,653 square feet of living area. Features include one to two fireplaces, central air conditioning, and one or two-car garages. All four of the comparables had partial basements, two of which had a finished recreation room. The comparables have improvement assessments ranging from \$49,327 to \$55,317 or from \$31.76 to \$34.59 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 the evidence in the record supports a reduction in the subject's assessment.

The Property Tax Appeal Board recognizes that Section 16-185 of the Property Tax Code (35ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185)

The Property Tax Appeal Board takes notice that the Cook County Board of Commissioners through passage of Ordinance No. 08-0-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill. Adm. Code §1910.90(i)). The Ordinance changed the statutory assessment classification level of assessments for Class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded

on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decision from the 2008 tax year to the 2009 tax year would violate this directive.

The Property Tax Appeal Board finds the best evidence pertaining to the uniformity of the subject's improvement assessment was submitted by both parties. The Board finds that all of the suggested comparables indicate a reduction in the subject's improvement assessment is warranted. While all of the comparables suggest the subject is inequitably assessed, the Board finds the most similar comparables to the subject are appellant's comparables 1 and 3 and board of review comparables numbers 1 and 2. These properties most similar to the subject ranged in size from 1,599 to 1,644 square feet of living area and had improvement assessments ranging from \$52,416 to \$55,317 or from \$31.88 to \$34.59 per square foot of living area. The subject had an improvement assessment of \$58,022 or \$35.84 per square foot of living area, which is above the range established by the most similar comparables in the record.

Based on the foregoing analysis, the Board finds a reduction in the subject's assessment is warranted for the 2009 assessment.

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

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: December 21, 2012

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.