FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Larry Zall
DOCKET NO.: 09-34586.001-R-1
PARCEL NO.: 04-04-304-117-0000

The parties of record before the Property Tax Appeal Board are Larry Zall, the appellant, by attorney Leonard Schiller, 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:	$11,585
IMPR.:	$66,612
TOTAL:	$78,197

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,416 square feet of living area. The dwelling was 16 years old. Features of the home include a full basement with recreation room finish, central air conditioning, a fireplace and a four-car attached garage. The property has a 7,990 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 construction that were either 3,416 or 3,729 square feet of living area. The dwellings were all 16 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial or full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The comparables have improvement assessments ranging from $57,780 to $65,187 or from $16.58 to $19.08 per square foot

of living area. The subject's improvement assessment is $78,532 or $22.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $59,859 or $17.52 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 three comparable properties improved with two-story dwellings of masonry construction that were either 3,416 or 3,727 square feet of living area in size. The dwellings were all listed as being 13 years of age. Each 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 a two-car garage. Two of the comparables have a finished recreation room in the basement. These properties have improvement assessments ranging from $65,244 to $76,474 or from $18.20 to $20.52 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 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 met this burden.

The parties to the appeal submitted a total of six comparable properties for the Board's consideration. Three of the comparables are the same size as the subject property. All three have a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. These comparables had improvement assessments that ranged from $16.91 to $19.10 per square foot of living area. The Board finds the subject property is superior to all three of these comparables.

The subject has a full basement with recreation room finish and a four-car attached garage. The comparables have partial unfinished basements and two-car garages. Of the three properties that are not the same size as the subject, two have full finished basements. The improvement assessments of these two properties are $18.20 and $20.52, per square foot of living area, respectively. The subject's improvement assessment of $22.98 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Property Tax Appeal Board finds that the subject's improvement assessment was inequitable and that a reduction in the subject's assessment is 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.

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: March 21, 2014

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.