FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jocelyn Sussman
DOCKET NO.: 10-28620.001-R-1
PARCEL NO.: 04-12-216-002-0000

The parties of record before the Property Tax Appeal Board are Jocelyn Sussman, the appellant, by attorney Christopher G. Walsh, Jr. 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:	$14,300
IMPR.:	$72,591
TOTAL:	$86,891

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 approximately seven years old and contains 3,336 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a two-car garage. The subject property has an 11,000 square foot site and is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four 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. One of the comparables is located in the same tax block as the subject, and two of the comparables are located three blocks from the subject. The comparable dwellings are either 51 or 56 years old and contain from 3,418 to 3,529 square feet of living area. Two comparables have concrete slab foundations, and two have partial basements, one of which is finished. Each comparable has

central air conditioning and a garage. Three comparables have a fireplace. The comparables have improvement assessments ranging from $35,858 to $60,151 or from $10.35 to $17.04 per square foot of living area. The subject's improvement assessment is $72,591 or $21.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $47,004 or $14.09 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 $86,891 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject and are located one quarter mile from the subject. The dwellings are from 10 to 59 years old and contain from 2,933 to 3,738 square feet of living area. Three comparables have full finished basements, and one has a partial unfinished basement. Each comparable has a garage and one or two fireplaces. Three comparables have central air conditioning. These properties have improvement assessments ranging from $64,992 to $76,183 or from $18.56 to $23.19 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 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 not met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The Board finds the appellant's comparables and the board of review comparable #3 were considerably older than the subject. In addition, the appellant's comparables #1 and #4 had concrete slab foundations,

which were dissimilar from the subject's full finished basement. As a result, these five comparables received reduced weight in the Board's analysis. The Board finds the board of review comparables #1, #2, and #4 were closest in age to the subject. These comparables were also very similar to the subject in location, design and were generally similar in living area. In addition, the board of review comparables #1 and #4 had full finished basements like the subject, and comparable #2 had masonry exterior construction like the subject. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $68,010 to $76,183 or from $18.56 to $23.19 per square foot of living area. The subject's improvement assessment of $72,591 or $21.76 per square foot of living area falls within the range established by the most similar comparables. 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 and 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.

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.