



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

APPELLANT: Mark Zelkowitz
DOCKET NO.: 10-33199.001-R-1 through 10-33199.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Zelkowitz, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-33199.001-R-1	04-25-311-006-0000	5,625	45,602	\$51,227
10-33199.002-R-1	04-25-311-007-0000	5,625	45,602	\$51,227

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels that are improved with a two-story dwelling of masonry construction. The dwelling is approximately six years old and contains 3,981 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a three-car garage. The property has a 12,500 square foot site and is located in Glenview, Northfield 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. The comparable dwellings are from 10 to 59 years old and contain from 3,969 to 4,616 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, a garage, and an unfinished basement, either full or partial. The comparables have improvement assessments ranging from \$62,820 to \$87,704 or

from \$15.83 to \$19.11 per square foot of living area. The subject's improvement assessment is \$91,204 or \$22.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$72,176 or \$18.13 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 \$102,454 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from three to ten years old and contain from 3,938 to 4,574 square feet of living area. The subject property and comparables #1 and #3 are described as being of deluxe quality, while comparables #2 and #4 are described as being of average quality. Each comparable has central air conditioning, one or two fireplaces, a garage, and a full basement, three of which are finished. These properties have improvement assessments ranging from \$86,754 to \$114,670 or from \$22.03 to \$26.97 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 appellant's comparable #1 is significantly older than the subject, and comparable #3 has substantially more living area than the subject. As a result, these comparables received reduced weight in the Board's analysis. The board of review comparable #4 also has considerably more living area than the subject and likewise received reduced weight. The Board finds the appellant's

comparables #2 and #4 and board of review comparables #1 through #3 were very similar to the subject in age, living area, location, design, and features. In addition, board of comparables #1 and #3 were described as being of deluxe quality like the subject. 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 \$75,771 to \$108,233 or from \$18.58 to \$26.97 per square foot of living area. The subject's improvement assessment of \$91,204 or \$22.91 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: April 18, 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.