



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

APPELLANT: Aurel Rusu
DOCKET NO.: 10-33232.001-R-1
PARCEL NO.: 04-30-408-015-0000

The parties of record before the Property Tax Appeal Board are Aurel Rusu, 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 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: \$ 9,519
IMPR.: \$45,111
TOTAL: \$54,630

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 3,148 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property has a 10,020 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 frame or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and they are located from one to six blocks from the subject property. The comparable dwellings are from 36 to 55 years old and contain from 3,012 to 3,455 square feet of living area. Three comparables have partial unfinished basements, and one comparable has a crawl-space foundation. Each comparable has a garage and central air conditioning. Three comparables have one

or two fireplaces. The comparables have improvement assessments ranging from \$35,210 to \$37,740 or from \$10.19 to \$12.43 per square foot of living area. The subject's improvement assessment is \$49,203 or \$15.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,761 or \$11.36 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 \$58,722 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties improved with two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and they are located one-quarter mile from the subject. The dwellings are from one to forty-nine years old and contain from 3,120 to 3,538 square feet of living area. Each comparable has a garage, one or two fireplaces, and an unfinished basement, either full or partial. Two comparables have central air conditioning. These properties have improvement assessments ranging from \$43,553 to \$47,461 or from \$12.31 to \$14.33 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 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 met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The Board finds that all of the comparables submitted had lower improvement assessments than the subject property. The appellant's comparables and board of review comparables #2 and #3 were significantly older than the subject. As a result, these six comparables received reduced weight in the Board's analysis. The Board finds that board of

review comparable #1 was the best comparable in the record. This comparable was very similar to the subject in age, location, design, exterior construction, living area, and features. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. Board of review comparable #1 had an improvement assessment of \$47,461 or \$14.33 per square foot of living area. The subject's improvement assessment of \$49,203 or \$15.63 per square foot of living area is greater than the improvement assessment of the best comparable in the record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitable and 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 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.