



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

APPELLANT: Peter R. Meyers  
DOCKET NO.: 09-27464.001-R-1 through 09-27464.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Peter R. Meyers, the appellant, by attorney Liat R. Meisler, of Golan & Christie LLP 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
09-27464.001-R-1	05-28-212-004-0000	15,312	130,945	\$146,257
09-27464.002-R-1	05-28-212-005-0000	8,312	0	\$8,312

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 101-year old, two-story, single-family dwelling of stucco construction. Features of the home include a full basement, central air conditioning, one fireplace and a two-car garage. The property contains two land

parcels with a 13,125 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

As to the subject's improvement size, the appellant's pleadings stated that the subject contained 2,725 square feet of living area. In support thereof was a copy of correspondence from a real estate broker stating the subject's attic included 397 square feet of area. The letter further states that this attic size was included in a comparative market analysis, which was not submitted into evidence.

In addition, the appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted descriptive and assessment information located on two grid sheets relating to four suggested equity comparables. They ranged: in age from 70 to 109 years; in improvement size from 3,210 to 4,710 square feet of living area; and in improvement assessments from \$29.95 to \$33.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,257. The subject property has an improvement assessment of \$130,945 or \$36.37 per square foot of living area using 3,600 square feet of living area. In support of the subject's improvement size, a copy of the property characteristic printout was submitted.

At hearing, the board of review's representative objected to the admissibility or weight of evidence accorded the real estate broker's conclusions due to the absence of the preparer at hearing to testify, while requesting that the Board also take judicial notice of another decision on this point, specifically docket #10-27282-R-1.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. They ranged: in age from 78 to 100 years; in improvement size from 2,860 to 3,270 square feet of living area; and in improvement assessments from \$40.96 to \$47.80 per square foot.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not warranted*.

As to the subject's improvement size, the Board finds that the best evidence was the board of review's evidence which indicated 3,600 square feet of living area.

As to the equity argument, the Board finds the best evidence of assessment equity to be *appellant's comparables #1 and #2 as well as the board of review's comparables #1 and #4*. These comparables had improvement assessments that ranged from \$32.82 to \$47.32 per square foot of living area. The subject's improvement assessment of \$36.37 per square foot of living area falls at the low end of the range established by the best comparables in this record.

Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.

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Chairman

*Mark Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

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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.