



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

APPELLANT: Bernard Hammer  
DOCKET NO.: 10-24551.001-R-1  
PARCEL NO.: 05-18-225-014-0000

The parties of record before the Property Tax Appeal Board are Bernard Hammer, the appellant(s), by attorney Bernard Hammer, Attorney at Law in Winnetka; 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:** \$ 13,747  
**IMPR.:** \$ 47,450  
**TOTAL:** \$ 61,197

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 2010 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 two-story dwelling with 2,349 square feet of living area of stucco construction. The dwelling was constructed in 1924. Features of the home include a full basement, a fireplace and three bathrooms. The property has a

9,320 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a brief based on a contention of law, comparable sales, and assessment equity. In support of the contention of law and comparable sales arguments, the appellant submitted information on twelve sales. The square footage of living area of the comparables was not submitted. The twelve sales show the percentage increase in assessment from 2009 to 2010. The appellant also submitted several newspaper articles and a report regarding declining market conditions. In support of the assessment equity argument, the appellant submitted assessment and descriptive information on thirteen land comparables and five improvement comparables.

At hearing, the appellant stated that the board of review submitted some comparables that are not of stucco construction. He argued that masonry construction is superior to and in support of this argument he submitted a copy of a Property Tax Appeal Board ("PTAB") decision regarding a different property (PTAB docket 10-33059.001-R-1). The decision describes masonry construction as superior to frame construction. The Administrative Law Judge ("ALJ") admitted the decision into evidence and marked it "Exhibit A".

The appellant requested that the ALJ take judicial notice that the Cook County Assessor receives a sales report of every real estate closing; however, the ALJ declined. In addition, the appellant stated that in 2009 real estate values plummeted. In support of this position, the appellant began to discuss the previously submitted newspaper articles. The board of review's representative objected to discussion of the articles as the authors of the articles were not present at the hearing to be cross-examined. The ALJ sustained the objection; however, the ALJ took judicial notice that real estate values declined in 2009. The appellant also reviewed his "2010 Analysis Survey" wherein he computed the 2009 to 2010 percentage increase in market value and assessment of the subject and twelve comparables. In further testimony, the appellant stated that his comparables support an assessment reduction.

The appellant began to review the history of his appeals at the assessor and board of review levels. The ALJ stated that that the appellant's interactions with the assessor and board of

review are irrelevant to the proceeding at hand as hearings before the Property Tax Appeal Board are de novo.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's land improvement is \$13,747 is \$1.475 per square foot of land area. The subject's improvement assessment is \$47,450 or \$20.20 per square foot of living area. The subject's total assessment of \$61,197 reflects a market value of \$684,530 or \$291.41 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, four improvement equity comparables, and four land equity comparables. The board also submitted a Sidwell map that shows the location of the subject and the board of review's land equity comparables. The board of review's representative stated that the appellant's improvement comparable #1 is assessed at \$20.23 while the subject's improvement is assessed at \$20.20 per square foot of living area. The board's representative also stated that the square footage of living area of appellant's comparables #2, #4 and #5 is significantly larger than the subject's square footage of living area. The board of review's representative also reviewed the board's previously submitted evidence.

In rebuttal, the appellant reviewed his written response to the board of review's comparables. The appellant stated that the board of review's comparables are overvalued. The appellant took issue with the board of review's representative's statement that the board's comparables are located one-quarter mile from the subject. The appellant reviewed his previously submitted Trulia.com maps that show the location of the board of review's market value comparables and the subject property. The maps indicate the board of review's comparables are located four to six blocks away from the subject. The parties then debated whether four to six blocks equals one-quarter of a mile. The appellant also stated that the board of review's masonry constructed comparables are not comparable to the subject.

### **Conclusion of Law**

As a preliminary matter, Section 16-180 of the Property Tax Code (Rule Section 1910.50 of the Official Rules of the Property Tax Appeal Board) states in pertinent part, "All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to prior actions by a local board of review ..." As such, the Board finds a reduction in the subject's assessment, based on the appellant's appeal history at the Cook County Assessor's Office or Board of Review, is not warranted. (35 ILCS 200/16-180)

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 appellant's argument that the subject's improvement is not equitably assessed, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 and board of review's comparables #1 and #4. These comparables had improvement assessments that ranged from \$18.19 to \$23.71 per square foot of living area. The subject's improvement assessment of \$20.20 per square foot of living area falls within 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 improvement assessment is not justified.

As to the appellant's argument that the subject's land is not equitably assessed, the Board finds the best evidence of assessment equity to board of review comparables #1, #2, and #3. These comparables have land assessments of \$1.475 per square foot of land. The subject's land assessment of \$1.475 per square foot of land falls within 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant argued that the subject and his comparables' 2010 assessments increased 38.86% from 2009, while home sale prices declined. The Board gives little merit to this argument. The Board finds this type of argument is not a persuasive indicator that demonstrates the subject property is overvalued by a preponderance of the evidence. The Board finds rising or falling assessments on a percentage basis do not indicate whether a property is equitably assessed. The Board notes that 2010 is a reassessment year for New Trier Township. In addition, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, reflect market value, maintain uniformity of assessments, and be fair and just. This may result in properties having increased or decreased assessments of varying percentages.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #2 and #3. These comparables sold for prices ranging from \$299.90 to \$445.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$291.41 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds 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

*K. L. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

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Member

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Acting Member

*Robert Steffen*

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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: February 19, 2016

*A. Proctor*

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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.