



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

APPELLANT: Geoff Hoffman
DOCKET NO.: 10-25765.001-R-1
PARCEL NO.: 05-21-300-054-0000

The parties of record before the Property Tax Appeal Board are Geoff Hoffman, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 20,460
IMPR.: \$ 177,151
TOTAL: \$ 197,611

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 2011 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 is a two year-old, two-story dwelling of masonry construction containing 4,291 square feet of living area. Features of the home include a full finished basement, air conditioning, two fireplaces and a two-car garage. The

property has a 13,200 square foot site and is located in New Trier Township, Cook County. The property is a Class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. They ranged from \$339.51 to \$432.81 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,611. The subject's assessment reflects a market value of \$2,082,308, or \$485.27 per square foot of living area including land, when applying the 2011 three-year average median level of assessment for Class 2 property of 9.49% 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 suggested sales comparables. These comparables ranged from \$557.94 to \$684.27 per square foot of living area including land.

In rebuttal, the appellant asserted an argument based on assessment inequity. The appellant argued that if the Board were to consider his equity argument, the evidence submitted by the board of review confirms his equity argument since the average of all of the board of review's equity evidence per square foot of living area is less than the subject's assessment per square foot of living area. The appellant further argued that the board of review's evidence is hearsay and, therefore, unreliable.

Conclusion of Law

As to the appellant's argument in rebuttal of assessment inequity, the Board does not consider this argument. The appellant offered new evidence and argument in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new data and argument that did not rebut the evidence submitted by the board of review.

As to the appellant's argument in rebuttal that the board of review's evidence is unreliable hearsay, the Board notes that the appellant waived hearing and requested the Board to make its decision based on the evidence provided. The board of review made the same request regarding its evidence. Consequently, submissions by the board of review, as well as by the appellant, to the Board have been admitted into evidence. Therefore, the appellant's argument is without merit.

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 Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3, and the board of review comparable sales #1, #3 and #4. These comparables sold for prices ranging from \$385.89 to \$684.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$570.96 per square foot of living area including land, which is within 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.

Chairman



Member



Member



Acting Member



Member

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



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.