



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

APPELLANT: Brian Balusek
DOCKET NO.: 11-21690.001-R-1
PARCEL NO.: 05-29-202-030-0000

The parties of record before the Property Tax Appeal Board are Brian Balusek, the appellant(s); 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: \$69,173
IMPR: \$217,170
TOTAL: \$286,343

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 consists of a 54,254 square foot parcel of land improved with an 88-year old, two-story, stucco, single-family dwelling containing 7,239 square feet of living area. The property is located in Winnetka, New Trier Township, Cook

County. The subject is classified as 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument the appellant submitted five equity comparables. The properties are described as two-story, frame, single-family dwellings. They range: in age from 10 to 88 years; in size from 6,822 to 8,085 square feet of living area; and in improvement assessment from \$29.13 to \$34.51 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 \$340,000 with an improvement assessment of \$270,827 or \$37.41 per square foot of living area. In support of its contention of the correct assessment the board of review submitted four equity comparables. These properties are described as two-story, masonry, frame, or frame and masonry, single-family dwellings. They range: in age from 35 to 73 years; in size from 7,084 to 7,712 square feet of living area; and in improvement assessments from \$9.51 to \$31.49 per square foot of living area.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables were not as similar to the subject as the appellant's comparables. The appellant also resubmitted the grid listing the appellant's comparables.

At hearing, the appellant, Mr. Balusek, argued that the subject property is over assessed when comparables to the comparable properties. He testified that the comparables are all the same construction, similar in age, size, and amenities, and are located in close proximity to the subject. The appellant presented Appellant's Hearing Exhibit #1, a color map depicting the location of the subject and both the appellant's and the board of review's comparables. Mr. Balusek clarified the evidence previously submitted.

The board of review's representative, Elly Drake, rested on the evidence previously submitted. She did not know if comparables #2 and #3 were partial or full assessments.

Mr. Balusek argued that the board of review's evidence supports a reduction for the subject.

Conclusion of Law

The appellant 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.

The parties presented a total of nine equity comparables. The Board finds the appellant's comparables #3 and #5 and the board of review's comparables #1, #3, and #4 are the most similar to the subject. The comparables have improvement assessments from \$12.58 to \$31.49 per square foot of living area. In comparison, the subject's assessment of \$37.41 per square foot of living area falls above the range established by the comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

Tracy A. Huff

Member

Mario Morris

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: January 23, 2015

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.