



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

APPELLANT: Frederick and Anne Belmont  
DOCKET NO.: 11-21780.001-R-1  
PARCEL NO.: 05-17-412-059-0000

The parties of record before the Property Tax Appeal Board are Frederick and Anne Belmont, the appellants, by attorney John T. Huntington, of Huntington & Assoc., SP in Oak Brook; 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:** \$ 27,162  
**IMPR.:** \$ 120,545  
**TOTAL:** \$ 147,707

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 contains two improvements. Improvement #1 is a 100 year-old, two-story dwelling of stucco construction containing 3,948 square feet of living area. Features of Improvement #1 include a full unfinished basement, two fireplaces, a two and one-half-car garage, six bedrooms and two full bathrooms. Improvement #2 is a 100 year-old, one and one-half-story dwelling of stucco construction containing 712 square feet of living area. Features of Improvement #2 include a slab foundation, one bedroom and one full bathroom. The entire subject property has a 21,304 square foot site and is located in

New Trier Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, Improvement #1 is a Class 2-06 property and Improvement #2 is a Class 2-02 property.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellants submitted information on five suggested equity comparables for only Improvement #1. These comparables ranged from 3,588 to 4,482 square feet of living area, or from \$15.71 to \$26.25 per square foot of living area. The appellants did not submit equity comparables for Improvement #2. The appellants also submitted three suggested sales comparables in support of their overvaluation argument. These three comparables, which were also submitted as three of the appellants' equity comparables, sold from 1992 through 2010 and ranged from \$150.60 to \$285.94 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 entire subject of \$147,707. Improvement #1 has an assessment of \$106,596, or \$27.00 per square foot of living area. Improvement #2 has an assessment of \$13,949, or \$19.59 per square foot of living area. The land has an assessment of \$27,162. The subject's total assessment reflects a market value of \$1,556,449, or \$334.00 per square foot of all living area including land, when using the board of review's indicated combined size of 4,660 square feet for both improvements and 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 equity comparables and four suggested sales comparables.

In rebuttal, the appellants argued that the equity and sales comparables submitted by the board of review were dissimilar to the subject for various key property characteristics.

#### **Conclusion of Law**

The taxpayers contend 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 appellants 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 assessment equity for Improvement #1 to be the appellants' comparables #3, #4 and #5, and the board of review's comparables #3 and #4. These comparables had improvement assessments that ranged from \$24.61 to \$38.38 per square foot of living area. The subject's Improvement #1 assessment of \$27.00 per square foot of living area falls within the range established by the best comparables in this record. Neither party submitted evidence pertaining to assessment inequity for Improvement #2. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

The appellants also contend 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 appellants 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 appellants' comparable sales #2 and #3, and the board of review comparable sale #2. The appellants' sales comparable #1 is not considered because it was sold in 1992 and is, therefore, not a recent sale. The best comparables sold for prices ranging from \$206.24 to \$375.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$334.00 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.

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Chairman



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Member



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Member



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Member



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Member



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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: March 18, 2016



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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.