



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

APPELLANT: Joel Shalowitz
DOCKET NO.: 11-23545.001-R-1 through 11-23545.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joel Shalowitz, the appellant(s), by attorney Edward P. Larkin, Attorney at Law in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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
11-23545.001-R-1	05-06-201-024-0000	21,235	49,688	\$ 70,923
11-23545.002-R-1	05-06-201-025-0000	27,605	49,687	\$ 77,292

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of frame exterior construction. The dwelling is 56 years old. Features of the home include a partial basement with a formal recreation room, three fireplaces, and a two-car garage. The property has a 7,500 square foot site, and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner-occupied.

The appellant's evidence states that the subject's improvement size is 3,975 square feet of living area. In support of this argument, the appellant submitted a copy of the architectural blueprints for the subject that had a scale of one-quarter inch to one foot.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,302. The subject property has an improvement assessment of \$132,462.

The board of review's evidence states that the subject's improvement size is 4,906 square feet of living area without any supporting evidence.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

In rebuttal, the appellant argued that the board of review's evidence failed to address the appellant's square footage argument.

At hearing, both parties rested on the evidence previously submitted.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 3,975 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant submitted evidence in support of the assertion that the subject's improvement size was 3,975 square feet of living area. This evidence included the architectural blueprints, which support the appellant's assertion that the subject's improvement size is 3,975 square feet of living area. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 3,975 square feet. The Board further finds that, for purposes of this appeal only, the subject's improvement size is 3,975 square feet of living area, and that the subject's assessment is \$33.32 per square foot of living area.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant comparable #2, and board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$18.39 to \$28.83 per square foot of living area. The subject's assessment of \$33.32 per square foot of living area falls above the range established by the best 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.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

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 22, 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.