



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

APPELLANT: E. J. Stern  
DOCKET NO.: 11-34612.001-R-1  
PARCEL NO.: 04-34-103-035-0000

The parties of record before the Property Tax Appeal Board are E. J. Stern, the appellant, by attorney Michael E. Crane, of Crane and Norcross in Chicago; 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:

**LAND:** \$16,652  
**IMPR.:** \$27,586  
**TOTAL:** \$44,238

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 51-year old, one-story, masonry, single-family dwelling with 1,555 square feet of living area. Features of the home include two bathrooms, a full basement, one fireplace, and a two-car garage. The property is located in Northfield Township.

Initially, the appellant argues that the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket #10-31202-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$38,500 based on the stipulation of the parties. The appellant's attorney asserted that 2010 and 2011 were within the same general assessment period for residential property. Secondly, the appellant submitted assessment information on seven comparables to demonstrate the subject was being inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$44,238 was disclosed. As to the equity issue, the board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly.

As to the other issue, the board of review submitted a brief as well as attachments. The brief argues that the clear language of the section 16-185 of the Property Tax Code is mandatory and unambiguous that a subject property must be a residence occupied by the owner. Further, the brief asserts that it is the burden of the contesting party to provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject. In support, the board of review attached copies of property characteristic printouts for the subject that indicate no homeowner's exemption has been accorded the subject. The board of review argues that the appellant has not submitted evidence to support application of section 16-185; and therefore, this subject property should not be accorded such relief.

The record reflects that the appellant's attorney did not submit any rebuttal argument or evidence.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2010 assessment. Further, the record indicates that the subject property is not an owner occupied dwelling. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

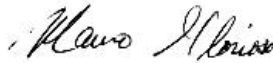
In addition, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in 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.

The Board finds the best evidence of assessment equity to be *the board of review's comparables #2, #3 and #4*. These comparables were similar in location, style, exterior construction, improvement size and age to the subject. They had improvement assessments that ranged from \$21.69 to \$24.01 per square foot of living area. The subject's improvement assessment of \$17.74

per square foot of living area falls below 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 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



Acting 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: \_\_\_\_\_

May 19, 2017



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.