



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

APPELLANT: Andy Longstreth
DOCKET NO.: 12-23811.001-R-1 through 12-23811.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andy Longstreth, the appellant, by attorney Mitchell Klein of Schiller Strauss & Lavin PC in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-23811.001-R-1	05-31-319-001-0000	9,586	36,794	\$46,380
12-23811.002-R-1	05-31-319-002-0000	455	0	\$455

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 2012 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 two parcels, one of which is improved with a one-story dwelling of frame construction. The dwelling is approximately 58 years old and has 2,573 square feet of living area. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a two-car garage. The property has a 10,956 square foot site and is located in Glenview, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In a petition submitted with the appeal, the appellant's attorney stated the subject property was purchased in an arm's length transaction in August 2011 for a price of \$350,000. The appellant did not complete Section IV of the residential appeal form and only provided the sale date and sale price of the subject property. To document the appeal, the appellant submitted a copy of the real estate contract, wherein the appellant offered to purchase the subject property for a price of \$350,000. The appellant also submitted a settlement statement for a different property that the appellant sold in April 2011. Based upon this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels was \$46,835. The subject's assessment reflects a market value of \$483,333 or \$187.85 per square foot of living area, land included, when using the 2012 three year average median level of assessments for class 2 property of 9.69% under the Cook County Real Property Assessment Classification Ordinance 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 comparable sales that sold from November 2010 to December 2011 for prices that ranged from \$389,500 to \$473,000 or from \$198.24 to \$232.43 per square foot of living area, land included. The board of review also submitted a supplemental brief. A board of review analyst noted that the subject property was located at 645 Indian Road in Glenview and the appellant submitted a settlement statement for a property located at 3032 North Sheffield Avenue in Chicago.

The appellant's attorney submitted a rebuttal brief but did not respond to the board of review's supplemental brief.

Conclusion of Law

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 gave little weight to the subject's sale. Although the appellant indicated the subject sold in August 2011 for a price of \$350,000, no evidence was provided to establish the transfer was an arm's length transaction. The appellant did not complete Section IV - Recent Sale Data of the residential appeal form. The appellant failed to answer questions that asked if the parties were related; if the property was sold by a realtor; if

the property was exposed on the open market; how the property was advertised and for how long; and if the sale was the result of a foreclosure. Although the appellant submitted a settlement statement to document the subject's sale, this settlement statement was for a property that was not the subject of this appeal.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 through #3. Although dissimilar from the subject in some aspects, these comparables were similar to the subject in location, style and age. These properties sold from November 2010 to December 2011 for prices that ranged from \$198.24 to \$224.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$187.85 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Hertel

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.