



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

APPELLANT: Mitchell Melamed
DOCKET NO.: 12-23950.001-R-1
PARCEL NO.: 05-06-301-003-0000

The parties of record before the Property Tax Appeal Board are Mitchell Melamed, the appellant, by attorney Mitchell Melamed, of Aronberg Goldgehn 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:

LAND: \$ 25,243
IMPR.: \$ 128,168
TOTAL: \$ 153,411

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 is a 48 year-old, two-story dwelling. The parties differed as to the size of the living area and the material of the exterior construction. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a two and one-half-car garage. The property has a 16,553 square foot site and is located in New Trier Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity, overvaluation and a contention of law as the bases of the appeal. In support of

these arguments, the appellant submitted information on six suggested sales comparables, five of which included information on the improvement assessments. Although the appellant did not calculate assessment equity information in his grid of comparable properties, the evidence he submitted included print-outs from the Cook County Assessor disclosing equity information on his comparables #1, #2, #3, #4 and #6 (numbered #2, #3, #4, #5 and #7 on the appellant's grid, #1 being the subject). These five equity comparables ranged from 1,719 to 4,779 square feet of living area and were assessed from \$22.86 to \$27.58 per square foot of living area. The appellant's grid also disclosed data that his six sales comparables sold from \$253.19 to \$379.43 per square foot of living area including land. The appellant requested a total assessment reduction to \$107,043.

The appellant appended a print-out from the Cook County Assessor disclosing the subject contained 4,848 square feet of living area and had an exterior construction of stucco material. The appellant argued the subject contained 3,352 square feet of living area. In support of this contention, the appellant disclosed that he appended an Exhibit "C," which purports to be a "blueprint" of the room sizes. Upon careful inspection of the evidence submitted, there is no such information in the appellant's evidence. In what appears to be a brief the appellant submitted to the board of review for the 2002 assessment, a one-page sheet is attached that consists of a grid of rooms with illegible numbers. Attached to this 2002 assessment submission is a Cook County Assessor's Office proposed assessed valuation that disclosed the subject's improvement contained 6,466 square feet of living area. The appellant also argued that the subject's exterior is constructed of "Dryvit," not stucco as disclosed by the board of review. The appellant appended Exhibit "D," a print-out from dspnspections.com with general information about Dryvit, also known as EIFS, in support of this contention. The appellant further opined that "there has been a determination that Dryvit is a faulty exterior application." In further support of this opinion, the appellant attached a one-page letter from a Coldwell Banker Residential Brokerage opining that the value of the subject would be enhanced if "the EIFS should be removed."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject contained 4,848 square feet of living area and was had an exterior construction of stucco material. The board of review submitted its "Board of Review Notes on Appeal" disclosing total assessment for the subject of \$153,411. The subject property has an improvement assessment of \$128,168, or \$26.44 per square foot of living area. The subject's assessment reflects a market value of \$1,543,110, or \$316.44 per square foot of living area including land, when applying the 2012 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables and four sales comparables.

Conclusion of Law

The Board finds the subject contained 4,848 square feet of living area and had an exterior construction of stucco material. The appellant failed to submit evidence in support of his contention that the subject contained 3,352 square feet. The "blueprint" the appellant states is submitted is, in fact, an illegible grid with room names and numbers. This "blueprint" does not suffice as evidence of the size of the living area. Moreover, the 2002 proposed assessed valuation he submitted disclosed the subject contained 6,466 square feet of living area at that time. There is no other evidence in the record that refutes the board of review's evidence of 4,848 square feet. The letter from a brokerage opining that the subject's value may be maximized if EIFS were removed is the only document the appellant offered in support of the claim that the subject not only contains EIFS, but that its presence diminishes the market value of the subject. This letter does not disclose any evidence of analysis of the subject's exterior construction material and is not produced by a person or entity with substantiated qualifications to render an opinion about EIFS. The only other document the appellant offered was a print-out from dspinspections.com about general information on EIFS. This document does not reference the subject. Indeed, the appellant failed to submit any document to prove the subject contains EIFS or, even if it did, that it diminished the market value of the subject. Accordingly, the Board finds, for this appeal, that the subject had a stucco exterior.

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 appellant's comparables #1, #4 and #6 (numbered #2, #5 and #7 on the appellant's grid, #1 being the subject), and the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$23.23 to \$28.21 per square foot of living area. The subject's improvement assessment of \$26.44 per square foot of living area falls within 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 holds that a reduction in the subject's assessment is not justified.

The appellant also 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 finds the best evidence of market value to be the appellant's comparable sales #1, #4 and #6 (numbered #2, #5 and #7 on the appellant's grid, #1 being the subject), and the board of review's comparables #1, #2 and #3. These comparables sold for prices ranging from \$253.19 to \$522.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$316.44 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.

As to the appellant's contention of law that the subject's market value has been diminished due to the presence of Dryvit, or EIFS, on the exterior, as discussed above, the Board finds that the appellant failed to submit sufficient evidence that the subject contained Dryvit and, even if it did, that it resulted in a diminished market value. Accordingly, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this issue 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.

Mark Morris

Chairman

DR

Member

Member

Robert Hoffmann

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: May 20, 2016

Shertel

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.