



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

APPELLANT: Daniel Burns  
DOCKET NO.: 12-25070.001-R-2  
PARCEL NO.: 05-28-106-026-0000

The parties of record before the Property Tax Appeal Board are Daniel Burns, the appellant, by attorney Amy M. Blumenthal, of Gould & Ratner in Chicago; the Cook County Board of Review; the Four Taxing Districts intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:** \$ 70,700  
**IMPR.:** \$ 372,410  
**TOTAL:** \$ 443,110

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 one year-old, two-story dwelling of stucco construction containing 10,393 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces and a four-car garage. The property has a 55,451 square foot site and is located in New Trier Township, Cook County. The property is a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. These comparables ranged from 5,283 to 11,411 square feet of living area, or from \$9.51 to \$25.19 per square foot of living area. They were in the same neighborhood code as the subject and featured site sizes ranging from 44,352 to 88,261 square feet of land. The appellant's evidence did not disclose the nature and size of the basement. The appellant requested a total assessment reduction to \$246,311.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$443,110. The subject property has an improvement assessment of \$372,410, or \$35.83 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. These comparables ranged from 6,269 to 14,397 square feet of living area, or from \$52.50 to \$70.00 per square foot of living area. These comparables were in a different neighborhood code than the subject and featured site sizes ranging from 57,630 to 182,211 square feet of land. The board of review's evidence disclosed the subject received a homeowner's homestead exemption for 2012.

The intervenors submitted a retrospective appraisal presented in a summary format. The appraiser disclosed that he did not inspect the interior of the dwelling. The appraisal cited four sales occurring from June 2009 through February 2012 and ranging from 6,618 to 11,744 square feet of living area. The appraiser disclosed that he adjusted the four sales in comparison to the subject on various criteria without further disclosing the specific amounts of those adjustments. The appraisal did not disclose information on the improvement assessments of these four sales comparables. The appraisal estimated the subject property had a market value of \$4,600,000 as of January 1, 2012.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review and the intervenors should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant also argued the intervenors' appraisal should be given diminished weight because it did not include an inspection of the subject dwelling's interior and did not display sufficient qualitative and quantitative information on adjustments. The appellant reaffirmed the request for an assessment reduction.

In rebuttal, the intervenors argued that the comparables submitted as evidence by the appellant should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The intervenors reaffirmed the request for no change in the subject's assessment.

**Conclusion of Law**

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 accords the intervenors' appraisal diminished weight. It did not contain assessment equity data on its four sales comparables, despite the fact that the appellant raised only an assessment inequity argument. The appraiser did not inspect the interior of the sales comparables, yet made adjustments for various key interior characteristics. The appraisal lacked sufficient qualitative and quantitative evidence of the adjustments made.

Instead, the Board considers the assessment inequity data submitted by the appellant and the board of review most relevant to deciding this case. Although each of the equity comparables submitted disclosed similarities and differences to the subject on various key property characteristics, the Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, and the board of review's comparable #3. These comparables had improvement assessments that ranged from \$9.51 to \$52.50 per square foot of living area. The subject's improvement assessment of \$35.83 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.

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 Alvares*

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Chairman

*DR*

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Member

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Member

*Robert Hoffmann*

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Member

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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

*A. Hertel*

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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.