



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

APPELLANT: Michael Clabby
DOCKET NO.: 13-21856.001-R-1
PARCEL NO.: 05-27-418-016-0000

The parties of record before the Property Tax Appeal Board are Michael Clabby, the appellant(s), by attorney Julie Realmuto, Attorney at Law 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: \$ 26,862
IMPR.: \$ 97,160
TOTAL: \$124,022

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 2013 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 a 16,280 square foot parcel with two improvements, the description of which is in dispute. The property is located in New Trier Township, Cook County. The subject is classified as a class 2-06 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 four equity comparables. The appellant's comparables range: in building size from 3,648 to 3,876 square feet of living area; in age from 85 to 92 years; and in improvement assessments from \$22.17 to \$23.33 per square foot of living area. The appellant asserts that there is only one improvement located on subject property. The building is a two story building of masonry construction, is 100 years old, has 3,170 square feet of living area and has an improvement assessment of \$30.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" asserts two improvements on the subject property disclosing the total assessment for improvement #1 of \$77,728 and improvement #2 of \$19,432. The improvement assessment for improvement #1 is \$24.52 per square foot of living area using 3,170 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for improvement #1 and four equity comparables for improvement #2.

The comparables for improvement #1 range in size from 3,126 to 3,270 square feet of living area and in improvement assessments from \$24.82 to \$27.97 per square foot of living area. The comparables for improvement #2 range in size from 1,264 to 1,572 square feet of living area and in improvement assessments from \$24.03 to \$25.59 per square foot of living area.

Conclusion of Law

As to the subject's improvement number and size, the Board finds the parties agree that there are two improvements but that only improvement #1 is appealed by the appellant.

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 #1, #3, and #4*. These comparables had improvement assessments that ranged from \$24.82 to \$25.45 per square foot of living area. The subject's improvement assessment of \$24.52 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.

Since the second improvement was not appealed by the appellant, the Board will not address it further.

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



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:

October 21, 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.