



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

APPELLANT: Steve Philoon
DOCKET NO.: 13-21892.001-R-1
PARCEL NO.: 05-28-410-042-0000

The parties of record before the Property Tax Appeal Board are Steve Philoon, 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: \$16,151
IMPR.: \$49,387
TOTAL: \$65,538

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 is a 108 year-old, two-story dwelling of stucco construction containing 1,852 square feet of living area. Features of the home include a full unfinished basement and a fireplace. The property has a 10,950 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 (hereinafter, "Ordinance").

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables. The appellant requested a total assessment reduction to \$55,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,538. The board of review submitted a brief disclosing a Homestead Improvement Exemption (hereinafter, "Exemption") pursuant to Section 15-180 of

the Property Tax Code (35 ILCS 200/15-180) and Class 2-88 of the Ordinance was applied to the subject in 2011. This Exemption allowed the owner to exempt up to \$75,000 of market value from the subject's Class 2-88 improvement for at least four years. Appended to the brief was a document from the Cook County Assessor commonly known as a "face sheet" that disclosed the market value of the subject's Class 2-88 Exemption Improvement was \$181,008 for 2013. According to the board of review's calculations, \$75,000 of exempt market value was subtracted from the \$181,008 Class 2-88 improvement market value, for a remaining \$106,008 of Exemption Improvement market value. When assessed at the 10.00% level of assessment for Class 2 property under the Ordinance for 2013, the resulting improvement assessment Exemption was \$10,600. By subtracting that assessment Exemption amount from the pre-Exemption Improvement assessment of \$49,387, the resulting improvement assessment was \$38,787, or \$20.94 per square foot of living area. The board of review argued that to accept the appellant's statement of the subject's improvements and pre-Exemption assessment, the appellant would still receive the Exemption but without disclosing an increased market value due to enhancements to the living area size or other property characteristics. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables, one of which included sale data.

Conclusion of Law

The appellant 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 appellant failed to submit descriptive information about enhancements to various key property characteristics under the Class 2-88 Exemption. Conversely, the appellant failed to disclose an adjusted improvement assessment that resulted in 2013 from application of the Exemption. Therefore, the Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4 based on an improvement of 1,852 square feet of living area. These comparables had improvement assessments that ranged from \$21.46 to \$22.90 per square foot of living area. The subject's improvement assessment of \$20.94 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 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.



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: March 24, 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.