



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

APPELLANT: Dan O'Brien
DOCKET NO.: 13-24766.001-R-1 through 13-24766.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dan O'Brien, the appellant(s), by attorney Robert S. Vihon, of Worssek & Vihon 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-24766.001-R-1	05-07-105-015-0000	17,325	52,565	\$69,890
13-24766.002-R-1	05-07-105-014-0000	18,711	2,995	\$21,706

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 two parcels identified by Permanent Index Numbers ("PINs") 05-07-105-014-0000 and 05-07-105-015-0000. The appellant requested a reduction in PIN -015 only and the board of review only submitted evidence for PIN -015. The subject is a two-story single-family dwelling of frame construction with 2,538 square feet of living area. It is 110 years old. Features of the home include a full basement, central air conditioning, one fireplace and a two-car garage. The property has a 13,860 square foot site and 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 six equity comparables. The appellant stated the subject is in its second year of the phase-out of its historic-freeze status.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,596. The subject property has an improvement assessment of \$55,560. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

Conclusion of Law

The appellant stated that the subject's assessment reflects the second year of the phase out of the subject's historic freeze. The Historic Residence Assessment Freeze Law states that a historic building is eligible for an assessment freeze that eliminates any value added by rehabilitation. (35 ILCS 200/10-40 et seq) The assessment is frozen at a "base year valuation" for the year in which the rehabilitation period begins. After the initial eight year valuation period, the valuation is adjusted for the next four years until it reaches current fair cash value. As the subject is in its second year of the phase out of the historic freeze exemption, the appellant computed the subject's assessment by using the subject's 2013 assessment of \$69,890, then subtracting the subject's base year assessment of \$58,342 to arrive at an assessment of \$11,548. This amount was divided by 50% to account for the historic freeze status, resulting in an assessment of \$23,096. This amount was added to the subject's base year assessment of \$58,342 to arrive at a full assessment of \$81,438. The subject's land assessment of \$17,325 was subtracted from this amount, resulting in an improvement assessment of \$64,133, or \$25.26 per square foot of living area.

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 comparables. These comparables have improvement assessments that range from \$21.66 to \$23.89 per square foot of living area. The subject's improvement assessment for PIN 05-07-105-015-0000 is \$20.71 per square foot of living area, which is below the range established by the best comparables in this record. The Board was not persuaded to compute the subject improvement's price per square foot after adjusting it to reflect landmark status. The appellant failed to provide any supporting documentation, such as a property record card, regarding the subject's landmark status. Without such supporting documentation, the Board is unable to determine the subject's Historic Freeze base year and subsequent phase out years. 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.

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: February 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.