



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

APPELLANT: Philip Preston
DOCKET NO.: 13-28897.001-R-1 through 13-28897.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Philip Preston, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **A Reduction** 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
13-28897.001-R-1	04-13-400-015-0000	29,992	2,491	\$ 32,483
13-28897.002-R-1	04-13-400-016-0000	20,193	75,123	\$ 95,316

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of two improvements. Improvement #1 is situated on the PIN ending in -016, and is a two-story dwelling of masonry construction with 3,545 square feet of living area. Improvement #1 is 13 years old. Features of the Improvement #1 include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. Improvement #2 is situated on the PIN ending in -015, and is a one-story dwelling of frame construction with 948 square feet of living area. Improvement #2 is 65 years old. Features of the Improvement #2 include a full basement with a formal recreation room, a fireplace, and a one-car garage. The property has a 79,087 square foot site, and is located in Northfield, Northfield Township, Cook County. Improvement #1 is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is classified as a class 2-02 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 for Improvement #1. No evidence was submitted regarding Improvement #2. In the appellant's request for relief, no reduction was requested for the PIN ending in -015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the PIN ending in -016 of \$101,282. The PIN ending in -016 has an improvement assessment of \$81,089, or \$22.87 per square foot of living area. The ASIQ printout for Improvement #1 submitted by the board of review states that the subject received a homeowner's exemption for tax year 2013, and, therefore, the subject is owner occupied. 35 ILCS 200/15-175.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables for Improvement #1. No evidence was submitted regarding Improvement #2.

Conclusion of Law

Initially, the Board notes that the appellant did not request a reduction for the PIN ending in -015, and that neither party submitted evidence regarding that PIN. Therefore, the assessment for PIN -015 shall be maintained at its current level, and this decision will only address the remaining PIN.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #3, and #4, and board of review comparable #1. These comparables had improvement assessments that ranged from \$12.36 to \$17.27 per square foot of living area. The subject's assessment of \$22.87 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is 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: November 23, 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.