



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

APPELLANT: Ira Neiman
DOCKET NO.: 13-29247.001-R-1 through 13-29247.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ira Neiman, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd 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
13-29247.001-R-1	10-35-322-020-0000	3,267	26,885	\$30,152
13-29247.002-R-1	10-35-322-021-0000	3,267	26,885	\$30,152

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 two-story dwelling of masonry exterior construction with 4,299 square feet of living area.¹ The dwelling is approximately 59 years old. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 4,356 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-08 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 comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction that

¹ It appears the improvement sits on two parcels. 50% of the improvement is located on P.I.N. 10-35-322-020-0000 and 50% on P.I.N. 10-35-322-021-0000.

range in age from 55 to 59 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,983 to 4,551 square feet of living area and have improvement assessments ranging from \$40,396 to \$46,408 or from \$10.14 to \$10.27 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$50,410.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,304. The subject property has an improvement assessment of \$53,770 or \$12.50 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction that range in age from 22 to 60 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,816 to 4,660 square feet of living area and have improvement assessments ranging from \$53,424 to \$68,069 or from \$12.91 to \$15.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of 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 parties submitted information on a total of eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar location when compared to the subject property. The Board also gave less weight to the board of review's comparable #4 due to its difference in age when compared to the subject property. The Board finds the board of review's comparables #1, #2 and #3 are more similar when compared to the subject in location, age, design, exterior construction and features. These comparables had improvement assessments that ranged from \$12.91 to \$14.00 per square foot of living area. The subject's improvement assessment of \$12.50 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.

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.