



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

APPELLANT: Christopher Ferrone
DOCKET NO.: 13-30881.001-R-1
PARCEL NO.: 04-33-405-001-0000

The parties of record before the Property Tax Appeal Board are Christopher Ferrone, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 12,088
IMPR.: \$ 51,076
TOTAL: \$ 63,164

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 a two-story dwelling of frame construction with 3,084 square feet of living area. The dwelling is six years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two and one-half-car garage. The property has a 15,111 square foot site, and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 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 also submitted: a copy of two certificates of error for the subject for tax years 2011 and 2012; a copy of Board docket number 09-30541.001-R-1, wherein the subject's assessment was reduced

for tax year 2009 based on its recent construction costs and because the subject was uninhabitable for a portion of the year; a copy of Board docket number 10-35267.001-R-1, wherein the subject's assessment was reduced for tax year 2010 based on a stipulated agreement between the parties; printouts from the Cook County Assessor's website detailing the assessment and property characteristics for the comparables; and a sheet explaining the calculations the appellant would like the Board to employ in determining the uniformity (or lack thereof) of the subject's improvement assessment. These calculations essentially ask the Board to determine the percentage increase of assessment from tax year 2012 to tax year 2013 for each of the comparables, average the percentages, and apply the resulting average percentage increase in assessment to the subject using the subject's assessment for tax year 2012 as the base. Finally, the appellant "objected" to the use of property classes and neighborhood codes as used by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,164. The subject property has an improvement assessment of \$51,076, or \$16.56 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 and two sale comparables.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons. The appellant also argued that the board of review's comparables should be given no weight in the Board's analysis because these comparables are different than the comparables used by the board of review in previous appeals.

At hearing, the appellant began by arguing that the subject's assessment was incorrect for tax year 2009, and that this alleged error has affected the subject's future assessments, including the subject's assessment at issue in this appeal. The appellant then made a preliminary objection to the use of property classifications and neighborhood codes. The appellant also reaffirmed the argument regarding the use of different comparables by the board of review for this appeal in contrast to the comparables used by the board of review in previous years. The appellant then reaffirmed the evidence previously submitted.

The board of review analyst argued that the subject's previous assessments should not be considered by the Board because tax year 2013 was the start of a new triennial assessment period for Northfield Township. The board of review analyst then argued that the appellant's comparables are not similar to the subject for various reasons, and, in any case, two of the appellant's comparables are assessed higher than the subject on a per square foot basis. The board of review analyst then reaffirmed the evidence previously submitted.

In oral rebuttal, the appellant argued that the comparables submitted by the board of review support a reduction in the subject's assessment using the methodology delineated by the appellant in the initial evidentiary submission.

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.

Initially, the Board finds that the calculation methodology the appellant advances is not the proper way to compare the subject to the comparables. The appellant's methodology is a comparison between the *change in assessment* of the subject and the comparables. However, the Board must look to the property characteristics to determine similarities and differences between the subject and the comparables. Id. The property characteristics do not include any change in assessment from year to year, and, therefore, should not be considered in determining the subject's uniformity with other comparable properties. See id.

Second, the Board finds the appellant's argument regarding the use of property classifications and neighborhood codes is without merit. "Subject to such limitations as the General Assembly may hereafter prescribe by law, counties with a population of more than 200,000 may classify or continue to classify real property for purposes of taxation." Ill. Const. of 1970, art. IX, § 4, subsec. (b). "The reasons justifying a classification need not appear on the face of a statute, and the classification must be upheld if any state of facts can reasonably be conceived which would sustain it; the question is whether there is rational basis for the classification." East Lake Fork Special Drainage Dist. v. Village of Ivesdale, 137 Ill.App.3d 473, 481 (4th Dist. 1985) (citing Hoffmann v. Clark, 69 Ill.2d 402 (1977)). As Cook County has a population of more than 200,000, the Cook County Assessor and board of review are allowed to classify property under the Illinois Constitution, and have done so. Cook Cnty., Ill., Code of Ordinances, ch. 74, art. II, div. 2. There is a rational basis for the classification of property based on location through the use of neighborhood codes, as such a classification allows the proximity of properties to be considered in determining assessments. Therefore, the appellant's argument regarding these issues is without merit. The Board notes that the classification of property, through

class codes, neighborhood codes, or otherwise, are but one of many factors that the Board must weigh in determining the correct assessment for subject for tax year 2013, and each such factor is weighed accordingly.

Next, the Board finds the appellant's argument regarding the board of review's submission of new comparables is without merit.

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record.

86 Ill.Admin.Code §1910.50(a). Thus, the Board cannot consider the decisions made in previous years, and the evidence submitted in support of those decisions. Therefore, the board of review's comparables will be considered by the Board in its analysis.

Finally, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, and board of review comparable #2. These comparables had improvement assessments that ranged from \$18.38 to \$19.60 per square foot of living area. The subject's assessment of \$16.56 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.

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



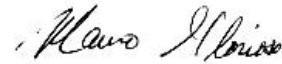
Member



Member



Acting Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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 20, 2015



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.