



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

APPELLANT: Douglas Naal
DOCKET NO.: 13-32985.001-R-1 through 13-32985.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Douglas Naal, the appellant(s), by attorney Bruce A. Slivnick, Attorney at Law in Deerfield; 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
13-32985.001-R-1	04-29-100-400-0000	22,000	43,282	\$65,282
13-32985.002-R-1	04-29-106-001-0000	21,973	0	\$21,973

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, single-family dwelling of masonry construction. The dwelling was constructed in 1994. Features of the home include a slab basement, central air conditioning, one fireplace, and a two-car garage. The property has a 44,058 square foot site and is located in Glenview, Northfield Township, Cook County.

The appellant contends that the subject's land and improvement size is incorrect per the board of review's evidence. The appellant requested that the subject's land size regarding PIN # 04-29-100-400-0000 be reduced to 43,947 square feet of land area and PIN #04-29-106-001-0000 be reduced to 43,590 square feet of land area. In addition, the appellant requests that the subject's improvement size be reduced to 2,673 square feet of living area. In support, the appellant submitted a copy of the survey, assessor printout, and affidavit signed by the appellant attesting that the subject improvement size is 2,673 square feet of living area and land size is 43,947 and

43,590 square feet of land area, respectively, with no new improvements completed since the survey date. Lastly, the appellant submitted four equity comparables regarding PIN# 04-29-100-400-0000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for the subject with PIN #04-29-100-400-0000 of \$65,077. The subject property has an improvement assessment of \$43,048 or \$13.89 per square foot of living area based on the subject's size of 3,100 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables for PIN #04-29-100-400-0000. No evidence was submitted in support of PIN # 04-29-106-001-0000.

At hearing, the appellant's attorney stated that the subject's improvement and land size were incorrect and reaffirmed and reviewed the evidence previously submitted. The board of review analyst rested on the evidence submitted.

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

The Board finds that the appellant submitted sufficient evidence to establish that the subject property contains 2,673 square feet of living area and a land size of 43,947 square feet regarding PIN #04-04-29-100-400-0000 and 43,597 square feet of land area regarding PIN #04-29-106-001-0000. In support, the appellant's attorney submitted an affidavit and survey. The subject's new improvement per square foot of living area regarding PIN #100-400-400-0000 is \$15.82 per square foot of living.

Looking at the evidence submitted, the Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$15.07 to \$15.86 per square foot of living area. The subject's improvement assessment of \$15.82 per square foot of living area based on 2,763 square feet of living area falls within 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 is not justified. However, the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitable assessed and a reduction is 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.