



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

APPELLANT: Les Rescorl
DOCKET NO.: 13-33264.001-R-1
PARCEL NO.: 04-13-400-042-0000

The parties of record before the Property Tax Appeal Board are Les Rescorl, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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:

LAND: \$16,391
IMPR.: \$61,984
TOTAL: \$78,375

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 frame exterior construction with 3,928 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a three-car garage. The property has a 21,150 square foot site and is located in Northfield, Northfield 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 with the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range from 7 to 16 years old. The comparables had features with varying degrees of similarity when compared to

the subject. The dwellings range in size from 4,127 to 4,947 square feet of living area and have improvement assessments ranging from \$64,497 to \$73,626 or from \$14.88 to \$15.93 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$75,311.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,511. The subject property has an improvement assessment of \$66,120 or \$16.83 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the subarea as the subject property. The comparables are improved with two-story dwellings of frame or masonry exterior construction that range from 18 to 30 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,953 to 4,040 square feet of living area and have improvement assessments that range from \$73,204 to \$113,053 or from \$18.12 to \$28.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted the board of review comparables are located in a "different location" (or neighborhood code) than the subject property.

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

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their larger dwelling size when compared to the subject property. The Board also gave less weight to the board of review's comparables due to their dissimilar location and/or older age when compared to the subject property. The Board finds the appellant's comparables #3 and #4 are more similar when compared to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments of \$15.63 or \$15.93 per square foot of living area. The subject's improvement assessment of \$16.83 per square foot of living area falls above 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.