



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

APPELLANT: Andy's Deli
DOCKET NO.: 13-33516.001-R-1
PARCEL NO.: 04-08-406-004-0000

The parties of record before the Property Tax Appeal Board are Andy's Deli, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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:

LAND: \$32,208
IMPR.: \$57,715
TOTAL: \$89,923

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 4,577 square feet of living area. The dwelling is approximately 24 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 33,904 square foot site and is located in Northbrook, 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 and overvaluation as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of the inequity argument the appellant submitted information on three equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of frame and masonry exterior construction that range in age from 48 to 53 years

old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,342 to 4,900 square feet of living area and have improvement assessments ranging from \$46,426 to \$53,502 or from \$10.69 to \$10.96 per square foot of living area.

In support of the overvaluation argument the appellant submitted three comparables sales. These comparables were improved with two-story dwellings of masonry or frame and masonry exterior construction that were built from 1987 to 2000. The dwellings range in size from 4,200 to 4,958 square feet of living area. These comparables sold from February 2013 to September 2013 for prices ranging from \$770,000 to \$940,000 or from \$178.16 to \$189.59 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$81,892.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,923. The subject's assessment reflects a market value of \$899,230 or \$196.47 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$57,715 or \$12.61 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 four comparable sales. The equity comparables had the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of stucco or masonry exterior construction that range in age from 14 to 22 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,526 to 4,950 square feet of living area and have improvement assessments ranging from \$60,240 to \$67,934 or from \$12.66 to \$15.01 per square foot of living area.

The four comparable sales were improved with two-story dwellings of stucco, masonry or frame and masonry exterior construction that range from 15 to 19 years old. The dwellings range in size from 4,338 to 4,958 square feet of living area. These comparables sold from February 2012 to September 2013 for prices ranging from \$940,000 to \$1,150,000 or from \$189.59 to \$250.65 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part 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 on this basis.

The parties submitted information on a total of seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their older ages and/or dissimilar features when compared to the subject property. The Board also gave less weight to the board of review's comparable #1 due to its larger dwelling size when compared to the subject property. The Board finds the board of review's comparables #2, #3 and #4 are more similar when compared to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from of \$12.66 to \$15.01 per square foot of living area. The subject's improvement assessment of \$12.61 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 warranted on the grounds of assessment inequity.

The taxpayer also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on a total of seven sales comparables for the Board's consideration. The Board gave less weight to the appellant's comparable sale #3 due to its larger dwelling size when compared to the subject property. Likewise, the Board gave less weight to the board of review's comparable sale #2 due to its larger dwelling size when compared to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #2 and the board of review's comparables #1, #3 and #4. These comparables are more similar in location, age, design, dwelling size and features. These comparables sold for prices ranging from \$770,000 to \$1,150,000 or \$178.16 to \$250.65 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$899,230 or \$196.47 per square foot of living area including land which falls within the range of the best comparable sales in this record. Based on this record the Board finds the subject's assessment is reflective of market value 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



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.