



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

APPELLANT: Eli Lavie  
DOCKET NO.: 13-35262.001-R-1  
PARCEL NO.: 05-31-300-023-0001

The parties of record before the Property Tax Appeal Board are Eli Lavie, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C. 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:** \$15,436  
**IMPR.:** \$43,415  
**TOTAL:** \$58,851

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a two-story dwelling of brick exterior construction with 3,559 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The property has a 19,918 square foot site and is located in Glenview, New Trier Township, Cook County. The property is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$585,000 as of January 1, 2013. The appraisal was prepared by Gary J. Wydra, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales improved with two-story

dwellings of brick or frame construction that ranged in size from 2,810 to 3,540 square feet of living area. The dwellings range in age from 13 to 29 years old. Each comparable has a full or partial unfinished basement, central air conditioning one or two fireplaces and a two-car garage. These properties had sites ranging in size from 10,400 to 12,449 square feet of land area and were located in Glenview from 1.09 to 5.02 miles from the subject property. The sales occurred from April 2012 to November 2012 for prices ranging from \$555,000 to \$570,000 or from \$161.02 to \$197.51 per square foot of living area. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$579,500 to \$596,600. The appraiser arrived at an estimated market value of \$585,000. The appellant requested the subject's assessment be reduced to \$56,686 after applying the 2012 three-year average median level of assessments for class 2 property of 9.69% as determined by the Illinois Department of Revenue. To support this calculation, the appellant submitted a copy of form PTAX-215 for the 2012 tax year for Cook County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$77,154. The subject's assessment reflects a market value of \$766,938 when applying the 2013 three-year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.06% as determined by the Illinois Department of Revenue.

The board of review indicated it was willing to stipulate to a "rollover" of the 2012 decision issued by the Property Tax Appeal Board to reduce the subject's assessment to \$70,226. The board of review submitted no other evidence in support of the assessment.

The appellant declined to accept the revised assessment proposed by the board of review asserting that 2013 was the first year of the triennial assessment period for New Trier Township. The appellant further asserted that he has submitted a new appraisal for the instant appeal establishing a fair market value of \$585,000 as of January 1, 2013.

### **Conclusion of Law**

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

The Board finds the best and only evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$585,000 as of January 1, 2013. The subject's assessment reflects a market value above the appraised value presented by the appellant. The Board finds the board of review presented no market data to refute the appellant's argument or to support the subject's assessment. Based on this record the Board finds the subject property had a market value of \$585,000 as of the assessment date at issue. Since market value has been established the 2013 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.06% as

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determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: September 22, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Eli Lavie, by attorney:  
Arnold G. Siegel  
Siegel & Callahan, P.C.  
20 North Clark Street  
Suite 2200  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602