



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

APPELLANT: Jon Michelin  
DOCKET NO.: 14-21185.001-R-1  
PARCEL NO.: 04-01-400-060-0000

The parties of record before the Property Tax Appeal Board are Jon Michelin, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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:** \$34,226  
**IMPR.:** \$161,029  
**TOTAL:** \$195,255

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 2014 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 two improvements situated on one parcel. Dwelling #1 is a 2-story dwelling of frame and masonry construction on a slab foundation. The dwelling contains 4,080 square feet of living area and is approximately 80 years old. Features of the home include central air conditioning, a fireplace and a 4-car garage. The property has a 36,028 square foot site. Dwelling #2 is a 2-story dwelling of frame and masonry construction on a crawl space foundation. The dwelling contains 3,748 square feet of living area and is approximately 92 years old. Features of the home include central air conditioning and 2 fireplaces. The property has a 17,371 square foot site. The subject is located in Glencoe, New Trier Township, Cook County. Both dwellings are classified as class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant submitted a grid analysis containing information only in regard to dwelling #2. In support of this argument the appellant submitted information on four equity comparables. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,112 to 3,894 square feet of living area and have improvement assessments ranging from \$58,037 to \$74,375 or from \$17.67 to \$19.10 per square foot of living area. The appellant submitted no evidence regarding dwelling #1. The appellant claims dwelling #2 has an improvement assessment of \$161,029 or \$42.96 per square foot of living area; however, that figure reflects the entire improvement assessment for both of the subject's dwellings. The appellant requested the total assessment be reduced to \$104,688.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject parcel, including land and both dwellings, of \$195,255. Dwelling #1 has an improvement assessment of \$80,335 or \$19.69 per square foot of living area, and dwelling #2 on the subject property has an improvement assessment of \$80,694 or \$21.53 per square foot of living area. In support of the subject's assessment the board of review submitted information on four equity comparables for dwelling #1 and four equity comparables for dwelling #2. For both dwellings, the comparables had varying degrees of similarity when compared to the subject. For dwelling #1, the comparable dwellings range in size from 3,556 to 4,040 square feet of living area and have improvement assessments ranging from \$77,431 to \$112,630 or from \$20.70 to \$29.95 per square foot of living area. For dwelling #2, the comparable dwellings range in size from 3,556 to 4,040 square feet of living area and have improvement assessments ranging from \$77,431 to \$112,630 or from \$21.77 to \$29.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

In this appeal the appellant presented a flawed analysis by omitting from consideration the second improvement on the subject property. As a result of this error, the Board finds the appellant's analysis not credible. The record disclosed the eight comparables submitted by both parties for dwelling #2 had improvement assessments that ranged from \$17.67 to \$29.95 per square foot of living area. Dwelling #2's improvement assessment of \$21.53 per square foot of living area falls within the range established by these comparables. The Board further finds the appellant failed to present any evidence to dispute the assessment for dwelling #1. 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



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: \_\_\_\_\_

May 19, 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 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.