



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

APPELLANT: Robert Larsen
DOCKET NO.: 14-26517.001-R-1
PARCEL NO.: 04-09-308-004-0000

The parties of record before the Property Tax Appeal Board are Robert Larsen, 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: \$7,053
IMPR.: \$17,052
TOTAL: \$24,105

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 a one-story dwelling of masonry construction with 1,018 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a crawl-space foundation, a fireplace and a two-car garage. The property has a 7,425 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 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 three equity comparables. The comparable dwellings are from 50 to 70 years old and contain from 1,152 to 1,272 square feet of living area. The comparables have improvement assessments ranging from \$8,118 to \$15,614 or from \$7.05 to \$12.28 per square foot of living area. The appellant also submitted a map showing the

location of the subject and the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$9,009 or \$8.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$24,105 was disclosed. The subject property has an improvement assessment of \$17,052 or \$16.75 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties. The comparables were described as being located on the same block as the subject or one-quarter mile away. The dwellings are either 56 or 63 years old and contain from 1,000 to 1,230 square feet of living area. These properties have improvement assessments ranging from \$17,015 to \$29,308 or from \$17.02 to \$24.36 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.

The parties presented assessment data on a total of seven suggested comparables. The appellant's comparables differed from the subject in various ways. Comparable #1 was one and one-half story in design, not one-story like the subject; comparables #2 and #3 differed in foundation and also had more living area than the subject; and the appellant's map revealed that comparables #1 and #2 were not located near the subject property. As a result, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparables #1 and #2 differed from the subject in foundation and living area and also received reduced weight.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4. Both comparables were located in the same block as the subject; were the same age as the subject; and were most similar in living area. Moreover, comparable #3 was like the subject in not having a basement. These two comparables had improvement assessments of \$17.02 and \$19.15 per square foot of living area. The subject's improvement assessment of \$16.75 per square foot of living area falls below the improvement assessments of 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 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.