



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

APPELLANT: 31 Polo, LLC
DOCKET NO.: 14-27264.001-R-1
PARCEL NO.: 01-26-404-005-0000

The parties of record before the Property Tax Appeal Board are 31 Polo, LLC, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$22,517
IMPR.: \$91,353
TOTAL: \$113,870

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 two-story, single-family dwelling of masonry construction. The dwelling was constructed in 1993. Features of the home include a full finished basement, central air conditioning, three fireplaces, indoor pool, and a four-car garage. The property has a 90,069 square foot site and is located in South Barrington, Barrington Township, Cook County.

The appellant contends that the subject's size is incorrect per the board of review's evidence. The appellant requested that the subject's size be reduced to 4,876 square feet of living area excluding the pool area. In support, the appellant submitted a copy of the survey outlining size information including an indoor pool size of 1,326 square feet of living area. The appellant also submitted black and white pictures showing that the pool area is enclosed. No further evidence was submitted regarding the area.

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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,870. The subject property has an improvement assessment of \$91,353 or \$15.18 per square foot of living area based on the subject's size of 6,018 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and sales data for each comparable.

In rebuttal, the appellant argued that the comparables submitted by the board of review be given diminished weight because they were dissimilar to the subject in various key property characteristics and that the pool area should be excluded from the subject's size.

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 Board finds that the appellant submitted insufficient evidence to establish that the subject property contains 4,871 square feet of living area and thus, was incorrectly classified as a 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The subject contains an indoor/enclosed pool area which is considered living area. Per the appellant's survey outlining the subject's size excluding garage and pool area, the subject contains 6,202 square feet of living area, including land. The subject's new improvement per square foot of living area is \$18.36.

Based on the evidence submitted, the Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3, and #4. These comparables had improvement assessments that ranged from \$19.21 to \$24.48 per square foot of living area. The subject's improvement assessment of \$18.36 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 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



Acting 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: _____

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.