



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

APPELLANT: Rick Sweitzer
DOCKET NO.: 15-22577.001-R-1
PARCEL NO.: 05-34-111-014-0000

The parties of record before the Property Tax Appeal Board are Rick Sweitzer, the appellant(s); 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: \$14,487
IMPR.: \$30,901
TOTAL: \$45,388

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 2015 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists two improvements on a 10,348 square foot site. Improvement #1 is a two-story dwelling of frame construction with 1,811 square feet of living area. The dwelling is 145 years old. Improvement #2 is a 68 year-old, two-story dwelling of masonry construction with 840 square feet of living area. Features of the dwelling include a two-car garage and one bathroom. The property is located in New Trier Township, Cook County. Improvement #1 is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance and Improvement #2 is classified as a 2-05 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 a total of 49 comparables. These comparables are located in the same city as the subject but 21 are located in a different neighborhood than the

subject. These comparables range in size from 1,735 to 7,689 square feet of living area. No information regarding the features of the comparables was included in the appellant's evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,388. The subject property has an improvement assessment of \$39,901 for both improvements, or \$11.36 per square foot of living area for Improvement #1 and \$22.99 per square foot of living area for Improvement #2.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables for Improvement #1. These comparables are located in different neighborhoods than the subject property and contain 1,647 and 2,400 square feet of living area. For Improvement #2, the board of review submitted three equity comparables. These comparables are located in different neighborhoods than the subject property and range in size from 744 to 993 square feet of living area.

In rebuttal, the appellant stated that his property is misunderstood by the assessor and that the board of review's comparables are nothing like the subject. The appellant further states that Improvement #2 contains 700 and not 840 square feet of living area. Lastly, the appellant stated that he does not understand the board of review's evidence or why his property is classified as a 2-05 and a 2-12.

At hearing, the appellant and board of review representative reaffirmed their arguments.

Conclusion of Law

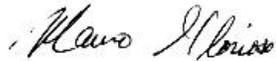
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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.

For Improvement #1, the Board finds the best evidence of assessment equity to be the appellant's comparables #26, #32, and #48. These comparables had improvement assessments that ranged from \$18.47 to \$20.00 per square foot of living area. The subject's improvement assessment of \$11.36 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.

For Improvement #2 the Board finds that none of the suggested comparables submitted by either party are similar to the subject in size. The parties submitted a total of 51 comparables which range in size from 1,647 to 7,689 square feet of living area while the subject contains 800 square feet of living area. The appellant's contention that the improvement contains 700 square feet of living area is not supported by any evidence and is contradicted in his own evidence.

Furthermore, even if the improvement contains 700 and not 840 square feet of living area, the outcome of this appeal would be the same. 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. 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: January 16, 2018



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

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