



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

APPELLANT: Craig Horwitz  
DOCKET NO.: 15-27577.001-R-1  
PARCEL NO.: 03-08-107-003-0000

The parties of record before the Property Tax Appeal Board are Craig Horwitz, 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:** \$3,542  
**IMPR.:** \$17,072  
**TOTAL:** \$20,614

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is a 42 year-old, multi-level dwelling of frame and masonry construction containing 1,238 square feet of living area. Features of the home include a partial basement finished with a recreation room, central air conditioning and a two-car garage. The property has an 8,336 square foot site located in Wheeling Township, Cook County. It is a Class 2 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 four suggested equity comparables, ranging from 1,188 to 1,350 square feet of living area, and from 0.30 to 2.00 miles from the subject. The appellant also disclosed that the subject sold in 1988 for \$129,500. The appellant requested a total assessment reduction to \$19,542.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,614. The subject property has an improvement assessment of \$17,072, or \$13.79 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables ranging from 1,172 to 1,238 square feet of living area. Two of the comparables were located on the same block as the subject; two others were located within ¼ mile of the subject. One of the comparables included sale data.

In rebuttal, the appellant submitted a spreadsheet comparing and contrasting the key property characteristics of his and the board of review's suggested equity comparables. The appellant included information of whether these comparables had been appealed. No information was provided as to which governmental body these properties had been appealed or the relevance of such information. The appellant also submitted in rebuttal a photocopy of an article from the Chicago Tribune newspaper dated June 12, 2017.

### **Conclusion of Law**

The appellant 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 the best evidence of assessment equity to be the appellant's comparable #1, and the board of review's comparables #2 and #4. These comparables had improvement assessments that ranged from \$12.97 to \$17.95 per square foot of living area. The subject's improvement assessment of \$13.79 per square foot of living area falls within the range established by the best comparables in this record. The appellant's comparable #1 is similar in square footage of living area to the subject's and is located 0.60 miles from the subject. The living area size of the board of review's comparables #2 and #4 are identical to the subject's, and are located either on the same block as the subject or within ¼ mile. The appellant did not submit information to establish the relevance of whether any of the submitted suggested comparables had been appealed at some time. 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 holds that 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: 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

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