



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

APPELLANT: Andrew Gitelson  
DOCKET NO.: 15-32255.001-R-1  
PARCEL NO.: 04-26-401-055-0000

The parties of record before the Property Tax Appeal Board are Andrew Gitelson, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$9,609  
**IMPR.:** \$47,520  
**TOTAL:** \$57,129

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 consists of a two-story dwelling of frame construction. The dwelling is approximately 27 years old and has 3,168 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 12,012 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 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 with the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same tax block as the subject. The comparables are improved with two-story dwellings of frame or frame and masonry construction. The dwellings are from 27 to 35 years old. Each

comparable has an unfinished basement, either full or partial; a fireplace; and a two-car garage. Two comparables have central air conditioning. The appellant's grid analysis indicates the dwellings range in size from 3,052 to 3,289 square feet of living area, and their improvement assessments range from \$42,697 to \$49,335 or from \$13.99 to \$15.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$45,809 or \$14.46 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 \$66,696 was disclosed. The subject property has an improvement assessment of \$57,087 or \$18.02 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. The board of review did not provide any information regarding the comparables' proximity to the subject. The comparables are improved with two-story dwellings of masonry construction. The dwellings are from four to sixteen years old. Each comparable has central air conditioning; two fireplaces; a three-car garage; and a full basement, one of which is finished. The board of review's grid analysis indicates the dwellings range in size from 3,606 to 3,725 square feet of living area and their improvement assessments range from \$65,629 to \$83,380 or from \$18.20 to \$22.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal brief. Counsel stated the appellant's comparables were more similar to the subject in living area, age and features. Counsel also offered to stipulate to a total assessment of \$57,129 (\$9,609 for land and \$47,520 for the improvement).

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of seven suggested comparables. The Board finds the board of review's comparables were significantly newer than the subject and they also differed in living area and masonry exterior construction. Due to these differences, the board of review comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant. The Board finds these comparables were more similar to the subject in age and living area and the appellant's comparable #3 was located on the same tax block as the subject. These comparables had improvement assessments that ranged from \$13.99 to \$15.00 per square foot of living area. The subject's improvement assessment of \$18.02 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: \_\_\_\_\_

May 15, 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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