



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

APPELLANT: Mark Kellner
DOCKET NO.: 15-39829.001-R-1 through 15-39829.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Kellner, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-39829.001-R-1	04-11-403-041-0000	35,501	101,241	\$136,742
15-39829.002-R-1	04-11-403-042-0000	38,714	0	\$38,714

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story residential dwelling containing 5,439 square feet of living area. The masonry dwelling is approximately 50 years old and is located on a 71,003 square foot site. The subject improvement features a partial unfinished basement, central air conditioning, two fireplaces and an attached three-car garage. The appellant also appealed a vacant adjoining parcel containing 103,237 square foot of land area. The subject is located in Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Classification Ordinance.

The appellant contends the subject improvement and vacant adjoining land are not equitably assessed when compared to similar properties. The appellant is not contesting the improved land assessment. In support of these inequity arguments the appellant submitted five improved equity comparables along with five equity comparables for the vacant land. The improved comparables had improvement assessments ranging from \$59,438 to \$76,883 or from \$11.18 to \$14.86 per square foot of living area. The vacant land comparables had land assessments ranging from \$49.00 to \$835 or from \$3.00 to \$3.75 per square foot of land area. One of the improved comparables was located in the subject's neighborhood as assigned by the local assessor and two of the vacant land comparables were located in the subject's neighborhood. The appellant also submitted a copy of the Final Administrative Decision issued by the Property Tax Appeal Board

for tax year 2014 establishing a total assessment for the subject properties of \$175,456. Based on this evidence, the appellant requested an assessment not to exceed the prior year's decision.

The board of review did not submit its "Board of Review Notes on Appeal" or submit its evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in the record are the comparables submitted by the appellant. After consideration of the similarities and differences of the comparables to the subject, the Board finds the subject's assessment for both the improved property and the vacant land are excessive.

The board of review did not submit its evidence in support of its assessment of the subject property or refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment for both properties is warranted.

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: January 15, 2019



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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