



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

APPELLANT: Scott Goldberg
DOCKET NO.: 16-20026.001-R-1
PARCEL NO.: 05-07-209-008-0000

The parties of record before the Property Tax Appeal Board are Scott Goldberg, 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:

LAND: \$54,511
IMPR.: \$145,228
TOTAL: \$199,739

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 2016 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 improved with a 2-story masonry dwelling containing 5,894 square feet of living area. The dwelling is 99 years old and features a full unfinished basement¹, central air conditioning, two fireplaces and a 3-car garage. The subject is located in Glencoe, New Trier Township, Cook County. The subject property is classified as a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the bases of the appeal. In support of the inequity argument the appellant submitted information on five assessment

¹ The appellant did not disclose information on the subject's basement size or finish. The board of review reported the subject has a full unfinished basement.

comparables. They consist of 2 or 2.5-story², Class 2-09 dwellings, three of which have the same neighborhood code as the subject. They range in size from 5,567 to 5,924 square feet of living area and range in age from 16 to 123 years old. The comparables each have full or partial basements, two with finished area, 1-5 fireplaces and 2, 3 or 4-car garages. Four comparables have central air conditioning. The comparables have improvement assessments ranging from \$136,750 to \$164,783 or from \$23.80 to \$29.60 per square foot of living area.

The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value of \$24.64 per square foot (median of the comparables cited), which indicates a revised assessment of \$199,739." Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$145,228 or \$24.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,429. The subject property has an improvement assessment of \$166,918 or \$28.32 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four 2-story Class 2-05 comparables having different neighborhood codes than the subject. The dwellings range in size from 1,682 to 2,106 square feet of living area and range in age from 65 to 98 years old. The comparables have full or partial unfinished basements and 1.5 or 2-car garages. Two comparables feature central air conditioning and three have fireplaces. The comparables have improvement assessments ranging from \$52,140 to \$63,825 or from \$30.31 to \$31.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 submitted nine assessment comparables for the Board's consideration. The Board gave less weight to all of the board of review comparables due to their location and significantly smaller dwelling sizes when compared to the subject. The Board also gave less weight to appellant's comparables #1, #2 and #5 due to their location and/or age as compared to the subject. The Board finds appellant's comparables #3 and #4 are most similar to the subject in location, style, age, dwelling size and some features. These comparables have improvement assessments of \$143,528 and \$146,350 or \$24.64 and \$25.00 per square foot of living area,

² The appellant claimed in the grid analysis that comparable #3 is a 3-story dwelling. The photographic evidence shows the comparable to be a 2-story dwelling with dormers.

respectively. The subject property has an improvement assessment of \$166,918 or \$27.00 per square foot of living area which is greater than the most similar comparables on both an overall basis as well as a per square foot basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is not supported. Thus, 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 improvement assessment 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: March 19, 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

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