



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

APPELLANT: Leon Frazin
DOCKET NO.: 16-20281.001-R-1
PARCEL NO.: 05-07-217-011-0000

The parties of record before the Property Tax Appeal Board are Leon Frazin, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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 **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: \$17,305
IMPR.: \$65,906
TOTAL: \$83,211

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 consists of a 1½-story dwelling of frame and masonry construction. The dwelling is 63 years old and has 2,775 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a 2-car garage. The property has a 9,614 square-foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment is not being contested in this appeal. In support of the inequity argument, the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two 1-story and two 1½-story dwellings of frame or frame and masonry construction. The dwellings are from 62 to 128

years old and contain from 2,455 to 3,464 square feet of living area. The comparables have basements, central air conditioning and fireplaces. Information regarding garages was not provided on the appellant's grid analysis. The comparables have improvement assessments ranging from \$35,747 to \$54,493 or from \$14.56 to \$15.73 per square foot of living area. The appellant claims the subject has a total assessment for the 2016 tax year of \$83,211 and an improvement assessment is \$65,906 or \$23.75 per square foot of living area. The appellant submitted a copy of the board of review's 2016 final decision, dated November 1, 2016, which confirmed the subject's total assessment. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$41,264 or \$14.87 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 \$83,211 (\$17,305 for land and \$65,906 for the improvement) was disclosed. The board of review claims a portion of the subject's assessment (i.e., \$13,173) is attributable to a home improvement. The board of review further claims the subject's 2016 improvement assessment prior to considering the home improvement would be \$52,733 or \$19.00 per square foot of living area. The board of review submitted a supplemental brief and a worksheet explaining how the subject's assessment was calculated. The board of review's submission indicated the home improvement has a depreciated value of \$206,732. After deducting \$75,000 for the new addition, the home improvement was assessed at \$13,173.¹ The board of review explained in its brief that although the assessor may set a market value for the home improvement, the physical characteristics of the improvement have not been updated to reflect the changes to the property. The subject's characteristics are not updated until the exemption expires.

The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood and classification codes as the subject; however, two of these comparables are actually the same property. The comparables were described as being located on the same block as the subject property. The comparables are improved with 1-story dwellings of masonry or frame and masonry construction. The dwellings are 62 or 67 years old and contain from 2,145 to 2,550 square feet of living area. The comparables have partial basements, two with finished area. Each comparable has central air conditioning and a 2-car garage. Two comparables have two fireplaces. The board of review's comparable properties have improvement assessments ranging from \$47,420 to \$57,043 or from \$19.38 to \$22.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney did not rebut the board of review's submission.

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

¹ The calculations are as follows: $\$206,732 - \$75,000 = \$131,732 \times 10\% = \$13,173$.

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 subject's 2016 improvement assessment is at issue in this appeal. The appellant argues the subject's improvement assessment is \$65,906 or \$23.75 per square foot of living area. The board of review claims the subject's 2016 improvement assessment of \$65,906 includes an assessment of \$13,133 for a home improvement. According to the board of review, the subject's 2016 improvement assessment prior to considering the addition is \$52,733 or \$19.00 per square foot of living area. The board of review provided the subject's 2016 assessment information that included support of its claim regarding a home improvement exemption.

The Board finds the eight comparables submitted by the parties were generally similar to the subject in most characteristics. These comparables had improvement assessments that ranged from \$14.56 to \$22.81 per square foot of living area. The subject's improvement assessment of \$65,906 or \$23.75 per square foot of living area falls above the range established by these comparables. The Board finds this record indicates the subject improvement has a new addition making the dwelling, arguably, superior to the comparables. Furthermore, the subject's characteristics have not been updated to reflect the changes to the home, which may include increased living area, which would have an impact of the calculations of the subject's per square foot improvement assessment. Thus, the subject's improvement assessment of \$65,906 or \$23.75 per square foot of living area is above the range established by all the comparables but seems justified due to the new addition. Moreover, deducting the assessment attributable to the addition (i.e., \$13,173) results in an improvement assessment of \$52,733 or \$19.00 per square foot of living area, which is within the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a further reduction in the subject's assessment is not 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: May 21, 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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Leon Frazin, by attorney:

John S. Xydakis

Law Offices of John S. Xydakis

30 North Michigan Avenue

Suite 402

Chicago, IL 60602

COUNTY

Cook County Board of Review

County Building, Room 601

118 North Clark Street

Chicago, IL 60602

