



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

APPELLANT: Charles Goetz
DOCKET NO.: 16-20282.001-R-1
PARCEL NO.: 05-31-316-024-0000

The parties of record before the Property Tax Appeal Board are Charles Goetz, 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: \$8,276
IMPR.: \$31,809
TOTAL: \$40,085

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 1-story dwelling of frame and masonry construction. The dwelling is 62 years old and has 1,622 square feet of living area. Features of the home include a concrete slab foundation, a fireplace and a 1-car garage. The property has an 8,712 square-foot site and is located in Glenview, New Trier Township, Cook County. The subject is classified as a class 2-03 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 a grid analysis with incomplete information on four equity comparables and a spreadsheet with limited information on three additional equity comparables. On the grid analysis, four comparables were described as one 1½-story and three 1-story dwellings of frame or masonry construction. These four comparables range in age from 62 to 74

years old. Two of the comparables have basements; two have central air conditioning; and each has a fireplace. However, information regarding the comparables' proximity to the subject and garages, if any, was not provided. Three additional comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. As a group, the seven comparable dwellings range in size from 1,265 to 1,799 square feet of living area and have improvement assessments ranging from \$18,237 to \$28,621 or from \$13.20 to \$16.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$23,422 or \$14.44 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 \$40,085 was disclosed. The subject property has an improvement assessment of \$31,809 or \$19.61 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same neighborhood and classification codes as the subject and were described as being located a quarter-mile from the subject property. The comparables are improved with 1-story dwellings of frame and masonry construction. The dwellings are from 59 to 65 years old and contain from 1,337 to 1,632 square feet of living area. Three comparables have unfinished basements, either full or partial, and one comparable has a full finished basement. Three comparables have central air conditioning, and each has one or two fireplaces. Each comparable has a garage, either 1-car or 2-car. The board of review's comparable properties have improvement assessments ranging from \$27,935 to \$37,620 or from \$20.89 to \$23.59 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of eleven suggested comparables. The Board finds that none of the comparables submitted were similar to the subject in all characteristics. The Board finds the appellant provided insufficient descriptive information for comparables #5 through #7 and was not able to demonstrate that these properties were actually comparable to the subject. Although the appellant provided more information for comparables #1 through #4, the information provided on the grid analysis was incomplete. The appellant did not provide any information regarding the comparables' proximity to the subject property as well as garages, if any. In addition, the appellant's comparables #1 and #4 were somewhat older than the subject; comparable #1 differed in story height; and comparables #3 and #4 had less living area. As a result, the appellant's seven comparables received reduced weight in the Board's analysis. Board of review comparables #1 and #4 also had less living area than the subject and likewise received reduced weight.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. Although these comparables had features that were dissimilar from what the subject enjoyed, the Board finds these comparables were described as being located a quarter-mile from the subject and were very similar to the subject in story height, frame and masonry construction, age and living area. Board of review comparables #2 and #3 had improvement assessments of \$35,430 and \$37,620 or \$21.71 and \$23.59 per square foot of living area, respectively. The subject's improvement assessment of \$31,809 or \$19.81 per square foot of living area is less than the improvement assessments of the best comparables in this record. The Board considered adjustments and differences in the comparables when compared to the subject. Board of review comparables #2 and #3 had full basements and central air conditioning, while the subject had a concrete slab foundation and lacked central air conditioning. The superior attributes of a full basement and central air conditioning help to explain why board of review comparables #2 and #3 had higher improvement assessments. 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 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(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

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