



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

APPELLANT: Howard Harris  
DOCKET NO.: 16-20367.001-R-1  
PARCEL NO.: 04-12-203-012-0000

The parties of record before the Property Tax Appeal Board are Howard Harris, 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:** \$18,628  
**IMPR.:** \$72,896  
**TOTAL:** \$91,524

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 two-story dwelling of masonry construction with 4,288 square feet of living area. The dwelling is approximately 86 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 13,306 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 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 five equity comparables with the same assigned classification code as the subject. Three of the comparables have the same assigned neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry, frame or stucco construction. The dwellings are from 66 to 123 years old. The

appellant's grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The comparable dwellings range in size from 3,794 to 4,562 square feet of living area, and their improvement assessments range from \$62,487 to \$77,107 or from \$16.47 to \$17.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$72,467 or \$16.90 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 \$95,469 was disclosed. The subject property has an improvement assessment of \$76,841 or \$17.92 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. One of the comparables was described as being located on the same block as the subject, and the other three comparables were described as being located one-quarter mile from the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 78 to 83 years old. The board of review's grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The comparable dwellings range in size from 2,609 to 3,648 square feet of living area and their improvement assessments range from \$59,427 to \$67,732 or from \$18.47 to \$22.78 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 presented assessment data on a total of nine suggested comparables. The Board finds the board of review comparables had significantly less living area than the subject and received reduced weight in the Board's analysis. The appellant's comparables #1 through #3 differed significantly from the subject in age and also received reduced weight. The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5. These comparables were very similar to the subject in location, story height, age and living area. Moreover, the appellant's comparable #4 was the same age as the subject and was also similar in exterior construction and features. The appellant's comparable #5, despite differences in some features, was located on the same street as the subject and was most similar to the subject in living area. The appellant's comparables #4 and #5 had improvement assessments of \$71,256 and \$72,577 or \$16.98 and \$17.02 per square foot of living area, respectively. The subject's improvement assessment of \$76,841 or \$17.92 per square foot of living area falls above the improvement assessments of the best comparables in this record. Based on this record, the Board finds the appellant was able to demonstrate 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.

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Chairman



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Member

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Member



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Member

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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: April 23, 2019



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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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