



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

APPELLANT: Mark Prager
DOCKET NO.: 16-20420.001-R-1
PARCEL NO.: 04-12-202-016-0000

The parties of record before the Property Tax Appeal Board are Mark Prager, 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 **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: \$13,825
IMPR.: \$80,937
TOTAL: \$94,762

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 2-story dwelling of stucco construction. The dwelling is approximately 13 years old and has 3,328 square feet of living area. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a 2-car garage. The property has a 9,875 square-foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 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 neighborhood and classification codes as the subject. The comparables are improved with 2-story dwellings of frame and masonry construction. The dwellings are from 51 to 60 years old and contain from 3,231 to 3,384 square feet of living area. The comparables have full or partial

basements, with three having finished areas. Four comparables have central air conditioning; two comparables have a fireplace each; and each comparable has a 2-car garage. The comparables have improvement assessments that range from \$59,315 to \$62,557 or from \$17.96 to \$19.36 per square foot of living area. Based upon this evidence and a 2014 sales ratio study, the appellant requested a reduction in the subject's assessment.¹

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$94,762 was disclosed. The subject property has an improvement assessment of \$80,937 or \$24.32 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. The comparables were described as being located either on the same block or a quarter-mile from the subject property. The comparables are improved with 2-story dwellings of stucco, frame and masonry or masonry construction. The dwellings are from seven to thirteen years old and contain from 3,145 to 3,652 square feet of living area. The comparables have full or partial finished basements, central air conditioning, one or two fireplaces, and 2-car garages. The comparable properties have improvement assessments that range from \$73,719 to \$94,703 or from \$22.39 to \$25.93 per square foot of living area. As part of their submission, the board of review presented a supplemental brief prepared by a board of review analyst. In the brief, the analyst argued the appellant is requesting "a level of assessment below that mandated by Cook County ordinance." 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 Board finds the appellant's attorney requested a reduction in the subject's assessment that was based, in part, upon a 2014 township median level of assessment. The Board finds a township median level of assessment is not appropriate for determining the level of assessment for class 2 property in Cook County. 86 Ill.Admin.Code §1910.50(c).

The parties presented assessment data on a total of nine suggested comparables. The Board finds the appellant's comparables are significantly older than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables are very

¹ The appellant analyzed five equity comparables and used the median improvement assessment of the five comparables (\$18.28 per square foot) to arrive at a proposed improvement assessment of \$60,836. Then, without any explanation and supporting documentation, the appellant prepared a flawed analysis to apply a figure from a 2014 sales ratio study prepared by the Illinois Department of Revenue and ask for a reduction in the subject's 2016 land assessment (\$11,281) and a further reduction in the subject's 2016 improvement assessment (\$49,642).

similar to the subject in age and are also similar in location, story height, living area and most features. These comparables have improvement assessments that range from \$73,719 to \$94,703 or from \$22.39 to \$25.93 per square foot of living area. The subject's improvement assessment of \$80,937 or \$24.32 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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

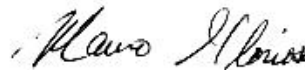
Member

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: September 17, 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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