



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

APPELLANT: Dan Blementhal
DOCKET NO.: 16-20464.001-R-1
PARCEL NO.: 05-08-106-008-0000

The parties of record before the Property Tax Appeal Board are Dan Blementhal, the appellant, by attorney Spiro Zarkos, of Verros Berkshire, PC 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: \$215,600
IMPR.: \$451,800
TOTAL: \$667,400

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 two-story dwelling of masonry exterior construction with 8,523 square feet of living area. The dwelling is 10 years old. Features of the home include a full finished basement and three fireplaces.¹ The property has a 49,000 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Both parties' grid analyses differ whether the subject has a garage. The appellant's evidence indicates the subject property does not have a garage; although from the appellant's photograph, it appears the subject does have a garage. The Board finds this discrepancy will not prevent the Board from determining the correct assessment of the subject property based on the evidence in this record.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry, stucco, or frame and masonry exterior construction containing from 8,329 to 8,906 square feet of living area. The dwellings are 4 or 25 years old. Features include full finished basements, central air conditioning, and from one to four fireplaces. The comparables have improvement assessments that range from \$252,285 to \$507,114 or from \$30.29 to \$56.94 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$370,489 or \$43.47 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 \$682,234. The subject property has an improvement assessment of \$466,634 or \$54.75 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry or stucco exterior construction containing from 7,951 to 8,905 square feet of living area. The dwellings range in age from 4 to 22 years old. Features include full finished basements, central air conditioning, and either two or three fireplaces. The comparables have improvement assessments that range from \$466,982 to \$545,112 or from \$56.95 to \$65.82 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 Board recognizes the appellant's comparable #4 is the same property as the board of review comparable #2, which is located at 573 Longwood Avenue in Glencoe. The garage information for the comparables was omitted from this report due to the discrepancies with the garage information found in both parties' grid analyses. The Board finds the discrepancy will not prevent the Board from determining the correct assessment of the subject property based on the evidence in this record.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as well as the board of review comparable #4 due to their slightly older ages when compared to the subject's newer age.

The Board finds the most similar evidence of assessment equity to be both parties common comparable located at 573 Longwood Avenue, the appellant's comparables #3, as well as the

board of review comparables #1 and #3. Although these comparables are most similar to the subject in location, design, exterior construction, age, dwelling size, and foundation, the subject is slightly inferior to these comparables because it lacks central air conditioning. These comparables have improvement assessments ranging from \$462,359 to \$507,114 or from \$53.31 to \$58.73 per square foot of living area. The subject's improvement assessment of \$466,634 or \$54.75 per square foot of living area falls within the range of the most similar comparables contained in this record even though it lacks central air conditioning. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment warrants a reduction to account for the lack of central air conditioning. Based on this record, 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 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.

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: April 23, 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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