



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

APPELLANT: Alan Kovitz
DOCKET NO.: 16-21019.001-R-1
PARCEL NO.: 05-08-317-004-0000

The parties of record before the Property Tax Appeal Board are Alan Kovitz, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$20,750
IMPR.: \$58,241
TOTAL: \$78,991

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 1.5-story frame and masonry dwelling containing 2,339 square feet of living area. The dwelling is 49 years old and features a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The subject is located in Glencoe, New Trier Township, Cook County. It 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. In support of this argument the appellant submitted information on three Class 2-04 comparables. The appellant did not report the number of stories of the subject or the comparables. The appellant did not report the proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. The comparables are either 54 or 62 years old and range in size from 1,914 to 2,455 square feet of living area. Two comparables have basements, one with

finished area, and one comparable is on a slab foundation. The comparables have 2-car garages. Two comparables feature central air conditioning and fireplaces. The comparables have improvement assessments ranging from \$35,747 to \$48,389 or from \$14.56 to \$21.16 per square foot of living area. The appellant's attorney submitted a brief requesting the subject's total assessment be reduced to \$64,092. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$43,342 or \$18.53 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 \$78,991. The subject property has an improvement assessment of \$58,241 or \$24.90 per square foot of living area.

In support of the assessment the board of review submitted information on four 1 or 1.5-story, Class 2-04 comparables having the same neighborhood code as the subject. The comparables are located within a quarter-mile of the subject with one comparable on the same street and block as the subject. The comparables range in size from 1,837 to 3,169 square feet of living area and range in age from 60 to 86 years old. Three comparables feature basements, one with finished area, and one is on a slab foundation. The comparables have 1 or 2 fireplaces each and 1 or 2-car garages. Three comparables feature central air conditioning. The comparables have improvement assessments ranging from \$56,180 to \$84,385 or from \$24.09 to \$30.90 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 appellant 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 submitted a total of seven Class 2-04 comparables for the Board's consideration. Initially, the Board finds the appellant did not report the number of stories for the subject nor the comparables. The board of review reported the subject is a 1.5-story dwelling and the comparables are either 1 or 1.5-story dwellings. For purposes of this analysis, due to this inconsistent reporting, the Board will consider all Class 2-04 dwellings as similar to the subject. The Board gives less weight to appellant's comparable #1 and board of review comparable #3 due to their superior finished basements when compared to the subject's unfinished basement. The Board also gives less weight to appellant's comparable #3 and board of review comparable #2 due to their inferior slab foundations when compared to the subject's unfinished basement. In addition, the Board gives less weight to board of review comparable #3 due to its larger dwelling size as compared to the subject. Despite some other dissimilarities with the subject that would require upward adjustments, the Board finds appellant's comparable #2 and board of review comparables #1 and #4 are most similar to the subject in location, age and dwelling size. These comparables have improvement assessments ranging from \$48,389 to \$62,654 or from \$19.86 to

\$24.81 per square foot of living area. The subject property has an improvement assessment of \$58,241 or \$24.90 per square foot of living area which is within the range established by the most similar comparables in the record on an overall basis and slightly above the range on a per square foot basis. The Board finds the subject's slightly higher assessment per square foot is justified due to the subject's somewhat newer dwelling and/or superior features. After considering adjustments to the comparables for differences to 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 improvement assessment based on inequity 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

Alan Kovitz, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602