



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

APPELLANT: Harold Rider
DOCKET NO.: 16-21101.001-R-1
PARCEL NO.: 01-10-102-028-0000

The parties of record before the Property Tax Appeal Board are Harold Rider, the appellant, by attorney Noah J. Schmidt, 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: \$36,512
IMPR.: \$81,490
TOTAL: \$118,002

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 frame and masonry exterior construction with 4,682 square feet of living area. The dwelling is 87 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, and a 1.5-car detached garage. The property has a 486,827 square foot site and is located in Barrington Hills, Barrington 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 improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, three of which are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction containing from 4,260 to 4,821 square feet of living area. The dwellings range in age from 64 to

118 years old and have partial or full basements, two of which have finished basements. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from a two-car to a four-car. The comparables have improvement assessments that range from \$46,233 to \$78,170 or from \$10.54 to \$17.64 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$78,376 or \$16.74 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 \$167,462. The subject property has an improvement assessment of \$130,950 or \$27.97 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, two of which are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or masonry exterior construction containing from 2,288 to 2,554 square feet of living area. The dwellings range in age from 74 to 99 years old and have full or partial unfinished basements. Three comparables have central air conditioning and one or two fireplaces. Two comparables have a one-car or a 2-car garage. The comparables have improvement assessments that range from \$68,628 to \$172,898 or from \$29.14 to \$67.70 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their different neighborhood codes when compared to the subject. The Board also gave less weight to the board of review comparables due to their different neighborhood codes and/or significantly smaller dwelling sizes when compared to the subject. In addition, the Board gave little weight to both parties' comparables #1 which appear to be outliers in comparison to the other comparables with their significantly dissimilar improvement assessments.

The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #5. These comparables are most similar to the subject in location, design, exterior construction, dwelling size, and some features. These comparables have improvement assessments of \$75,137 and \$78,170 or \$17.64 and \$17.15 per square foot of living area. The subject's improvement assessment of \$130,950 or \$27.97 per square foot of living area falls above the range established by the two best comparables in this record. After considering adjustments to the comparables for differences, the Board finds the appellant did 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.

Chairman



Member



Member



Member

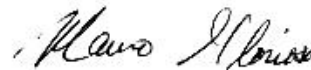
Member

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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