



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

APPELLANT: Andy Farbman
DOCKET NO.: 16-21331.001-R-1 through 16-21331.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Andy Farbman, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-21331.001-R-1	05-08-102-026-0000	30,283	166,419	\$196,702
16-21331.002-R-1	05-08-102-012-0000	5,097	0	\$5,097

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 2-story masonry dwelling containing 5,043 square feet of living area. The dwelling is 10 years old and features a full finished basement, central air conditioning, 4 fireplaces and a 3-car garage. The subject is located in Glencoe, New Trier Township, Cook County. It is classified as a Class 2-09 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, 2-story, Class 2-09 comparables. The comparables have the same neighborhood code as the subject. The comparables range in size from 5,032 to 5,524 square feet of living area and range in age from 16 to 25 years old. The comparables feature unfinished basements, central air conditioning, 1 to 4 fireplaces and 3 or 4-

car garages. The comparables have improvement assessments ranging from \$153,325 to \$180,415 or from \$30.47 to \$32.66 per square foot of living area.

The appellant submitted a copy of the 2016 final decision issued by the Cook County Board of Review disclosing the subject was a Class 2-09 property and establishing a total assessment for parcel 05-08-102-026-0000 of \$220,908 as well as a total assessment for parcel 05-08-102-012-0000 of \$5,097. The combined total assessment for the subject issued by the board of review is \$226,005. The appellant's attorney also submitted an Addendum to Petition which disclosed the improvement assessment of parcel 102-026 is \$190,625 while the improvement assessment for parcel 102-012 is \$0, making the improvement assessment for the subject \$190,625 or \$37.80 per square foot of living area. Based on this evidence the appellant requested the subject's combined improvement assessment for both parcels be reduced to \$153,374 or \$30.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject.

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.

Initially, the Board finds the board of review submitted evidence for a different parcel than the subject. The Board gave no weight to this evidence. The appellant submitted three assessment comparables for the Board's consideration. The Board gives equal weight to the appellant's comparables which have varying degrees of similarity to the subject in location, age, style, dwelling size and features. These comparables have improvement assessments ranging from \$153,325 to \$180,415 or from \$30.47 to \$32.66 per square foot of living area. They require upward adjustments due to their unfinished basements when compared to the subject's finished basement. The appellant disclosed the subject property has an improvement assessment of \$190,625 or \$37.80 per square foot of living area which is greater than the comparables in the record on an overall basis as well as a per square foot basis. The Board has examined the information submitted by the appellant and, after considering adjustments to the comparables for differences to the subject, finds a reduction in the subject's improvement 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: June 18, 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

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