



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

APPELLANT: Stephen Krisik
DOCKET NO.: 16-21341.001-R-1 through 16-21341.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stephen Krisik, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-21341.001-R-1	05-07-412-002-0000	6,988	32,230	\$39,218
16-21341.002-R-1	05-07-412-004-0000	6,988	33,207	\$40,195
16-21341.003-R-1	05-07-412-003-0000	6,988	32,230	\$39,218

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 three parcels improved with a two-story dwelling of stucco exterior construction. The dwelling is approximately 25 years old and has 3,689 square feet of living area. Features of the home include a partial finished basement, central air conditioning, a fireplace, and a two-car attached garage. The property's three parcels have a combined 4,368 square foot site and are 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 improvement assessment inequity as the basis of the appeal. In support of this improvement inequity argument, the appellant submitted information on three equity comparable properties that are located within the same neighborhood code as the subject

property. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction containing from 3,280 to 3,764 square feet of living area. The dwellings range in age from 48 to 53 years old and have partial basements, one of which has finished area. Two comparables have central air conditioning, and each comparable has one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$78,965 to \$91,829 or from \$20.98 to \$25.26 per square foot of living area. Based on this evidence, the appellant requested within their "Addendum to Petition," the improvement assessments be reduced to \$23,902 for parcel #1 (PIN 05-07-412-002-0000), \$24,838 for parcel #2 (PIN 05-07-412-004-0000), and \$23,902 for parcel #3 (PIN 05-07-412-003-0000). The appellant's requested a combined reduction in the three parcel's improvement assessments of \$72,642 or \$19.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land and improvement assessments for the subject's three parcels of \$118,631. The subject's three parcels have a combined improvement assessment of \$97,667 or \$26.48 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparable properties that are located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction containing from 2,150 to 3,161 square feet of living area. The dwellings range in age from 7 to 61 years old and have partial or full basements, two of which have finished areas. Three comparables have central air conditioning, two comparables have a fireplace, and three comparables have a two-car garage. The comparables have improvement assessments ranging from \$62,576 to \$100,678 or from \$29.11 to \$33.76 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment for both parcels 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review comparables #1 and #2 due to their considerably older or newer ages when compared to the subject's age of 25 years old. The board of review comparable #1 also received less weight due because of its significantly smaller dwelling size in comparison the subject property and the other comparables contained in this record.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4. The Board gave greater weight to these two comparables because they are closer in age to the subject property and most similar to the subject in location, design, foundation and most

features. These two comparables have improvement assessments of \$94,893 and \$100,678 or \$30.02 and \$33.76 per square foot of living area. The subject's combined total improvement assessment for the three parcels of \$97,667 or \$26.48 per square foot of living area falls within the range established by the two best comparables contained in this record with its total improvement assessment and falls below the range on a per-square-foot basis. After considering adjustments to the comparables for differences when compared 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 assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: July 16, 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

Stephen Krisik, 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