



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

APPELLANT: Philip Carragher
DOCKET NO.: 16-21766.001-R-1
PARCEL NO.: 05-06-200-025-0000

The parties of record before the Property Tax Appeal Board are Philip Carragher, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP 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: \$23,472
IMPR.: \$53,856
TOTAL: \$77,328

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 multi-level dwelling of frame and masonry exterior construction with 2,448¹ square feet of living area. The dwelling is approximately 57 years old. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 13,040 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

When completing Section 2d of the appeal form, the appellant indicated that the appeal was based on overvaluation. However, the appellant submitted equity evidence instead of comparable sales. As a result, the Board will consider assessment inequity to be the basis of this appeal.

¹ The correct square footage of the subject property can be found on the appellant's Uniformity Comparison Sheet.

In support of this argument the appellant submitted information on three equity comparables with the same neighborhood assessment and classification codes as the subject property. The comparables are improved with multi-level dwellings of stucco or masonry exterior construction that range in age from 58 to 96 years old. The comparables have finished basements and 2-car garages. Two of the comparables have central air conditioning; two comparables have one or two fireplaces. The dwellings range in size from 2,376 to 3,130 square feet of living area and have improvement assessments ranging from \$38,892 to \$60,806 or from \$16.37 to \$19.43 per square foot of living area.

In further support the appellant attached a comparability analysis for the three comparables. The appellant requested the improvement assessment be reduced to \$45,077 or \$18.41 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 \$82,126. The subject property has an improvement assessment of \$58,654 or \$23.96 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables² with the same neighborhood and classification codes as the subject property. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction that range in age from 55 to 62 years old. The comparables have partial finished basements and 2-car garages. Three of the comparables have a fireplace; three comparables have central air conditioning. The dwellings range in size from 1,717 to 2,369 square feet of living area and have improvement assessments ranging from \$45,312 to \$57,771 or from \$19.13 to \$33.65 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 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 parties submitted information on a total of seven suggested equity comparables for the Board's consideration with one comparable common to both parties. The Board gave less weight to the appellant's comparable #2 due to its older age and larger dwelling size when compared to the subject property. Less weight was also given to board of review comparables #3 and #4 due to their smaller dwelling size when compared to the subject property. The Board finds the appellant's comparables #1 and #3 and the board of review comparables #1 and #2 are more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables had improvement assessments ranging from \$38,892 to \$48,023 or from

² The appellant's comparable #3 and the board of review's comparable #2 appear to depict the same property.

\$16.37 to \$22.80 per square foot of living area. The subject's improvement assessment of \$23.96 per square foot of living area falls above the range established by the best comparables contained in this record. Based on this record, 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: 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

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