



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

APPELLANT: Jonathon Bloom
DOCKET NO.: 16-22677.001-R-1
PARCEL NO.: 05-06-308-021-0000

The parties of record before the Property Tax Appeal Board are Jonathon Bloom, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$15,260
IMPR.: \$49,593
TOTAL: \$64,853

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 1-story dwelling of frame exterior construction with 2,813 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 2-car garage. The property has a 13,270 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject property. The comparables are improved with 1-story dwellings that range in age from 55 to 65 years old. The comparables have partial or full basements, two of which have finished areas, central air conditioning, one or

two fireplaces and 2-car or 2.5-car garages. The dwellings range in size from 1,959 to 3,267 square feet of living area and have improvement assessments ranging from \$27,437 to \$52,987 or from \$10.12 to \$16.22 per square foot of living area.

In support of the overvaluation argument the appellant submitted one comparable sale which sold in May 2014 for a price of \$520,000 or \$146.27 per square foot of living area, including land. The dwelling contains 3,555 square feet of living area.

Furthermore, counsel for the appellant requested the Board take notice that the appellant submitted a 2017 board of review decision that indicates the subject's total assessment was reduced to \$60,689.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$36,740.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,853. The subject's assessment reflects a market value of \$648,530 or \$230.55 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$49,593 or \$17.63 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 with the same neighborhood assessment code as the subject property. The comparables are improved with two, 1-story and two, 2-story dwellings that range in age from 59 to 69 years old. The comparables have partial or full basements, two of which have finished areas, one fireplace and 1-car or 2-car garages. Three comparables have central air conditioning. The dwellings range in size from 1,943 to 3,045 square feet of living area and have improvement assessments ranging from \$38,798 to \$60,910 or from \$18.14 to \$20.46 per square foot of living area. Comparables #1 and #2 sold in August 2015 or June 2016 for prices of \$800,000 and \$1,305,000 or \$268.73 and \$428.57 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part 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 information on a total of eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and the

board of review comparable #3 due to their smaller dwelling sizes when compared to the subject property. The Board finds the three remaining appellant's comparables and the three remaining board of review comparables are more similar when compared to the subject in location, age, dwelling size and most features. These comparables had improvement assessments ranging from \$30,641 to \$60,910 or from \$10.12 to \$20.46 per square foot of living area. The subject's improvement assessment of \$49,593 or \$17.63 per square foot of living area falls within the range established by the best comparables contained in this record. Based on this record, 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 on this basis.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 the three suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale due to its 2014 sale date which is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. Moreover, the appellant failed to provide descriptive information about the improvement which prevents a meaningful analysis to determine the similarities of the comparable to the subject property. The Board finds the board of review comparable sales sold more proximate in time to the January 1, 2016 assessment date and are similar when compared to the subject in location, age, dwelling size and most features. These comparables sold in August 2015 and June 2016 for prices of \$800,000 and \$1,305,000 or \$268.73 and \$428.57 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$648,530 or \$230.55 per square foot of living area, including land, which falls below the best comparables contained in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

Furthermore, the appellant submitted a copy of the 2017 board of review decision that indicates the subject's total assessment was reduced to \$60,689. This evidence alone does not demonstrate the subject's 2016 assessment was incorrect as the three remaining appellant comparables, the three remaining board of review comparables and the two board of review comparable sales support the 2016 assessment. Therefore, the Board finds a reduction on this basis 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: 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

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