



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

APPELLANT: Paul Ruzumna
DOCKET NO.: 16-22678.001-R-1
PARCEL NO.: 05-06-304-021-0000

The parties of record before the Property Tax Appeal Board are Paul Ruzumna, 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: \$28,944
IMPR.: \$155,315
TOTAL: \$184,259

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 2-story dwelling of masonry exterior construction with 4,663 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 3-car garage. The property has a 16,080 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 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 six equity comparables with the same neighborhood and classification codes as the subject property. The comparables are improved with 2-story dwellings that range in age from 12 to 54 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 to 3-car garages. The dwellings range in size from 4,083 to 4,942 square feet of living area and have improvement assessments ranging from \$107,384 to \$148,260 or from \$23.09 to \$30.00 per square foot of living area. The appellant requested the improvement assessment be reduced to \$123,616 or \$26.51 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 \$184,259. The subject property has an improvement assessment of \$155,315 or \$33.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same neighborhood and classification codes as the subject property. The comparables are improved with 2-story dwellings that range in age from 10 to 16 years old. The comparables have full finished basements, central air conditioning, two to four fireplaces and 1-car or 3-car garages. The dwellings range in size from 4,013 to 4,321 square feet of living area and have improvement assessments ranging from \$136,442 to \$145,948 or from \$33.34 to \$34.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant in part critiqued the board of review's submission noting the sales presented have not been adjusted for differences from the subject property. Counsel also submitted a map and noted the board of review's comparables are less proximate in location to the subject property than the comparables used by the appellant.

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 \$162,622.

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 information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their older ages when compared to the subject property. Less weight was also given to the appellant's comparable #4 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 comparables 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 \$25.38 to \$33.80 per square foot of living area. The subject's improvement assessment of \$33.31 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.

The appellant also submitted a copy of the 2017 board of review decision that indicates the subject's total assessment was reduced to \$162,622. This evidence alone does not demonstrate the subject's 2016 assessment was incorrect as the three remaining appellant comparables and the board of review comparables #1 and #2 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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