



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

APPELLANT: Henry Shatkin
DOCKET NO.: 16-23626.001-R-1
PARCEL NO.: 05-30-201-079-0000

The parties of record before the Property Tax Appeal Board are Henry Shatkin, the appellant, by attorney Scott L. David, of Much Shelist 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:	\$84,378
IMPR.:	\$82,464
TOTAL:	\$166,842

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 1½-story dwelling of masonry construction. The dwelling is approximately 44 years old and has 6,872 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3½-car garage. The property has a 58,192 square-foot site and is located in Northfield, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

When the appellant completed Section 2d of the residential appeal form, the appellant indicated the appeal was being based upon a recent appraisal. However, the appellant submitted equity evidence instead of an appraisal. Therefore, assessment inequity will be considered as the basis 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. The comparables are improved with three, 1½-story and one, 1-story dwellings of masonry, frame

and masonry or stucco construction. The dwellings are from 30 to 59 years old and contain from 5,021 to 6,537 square feet of living area. Three comparables have full basements, with two having finished area, and one comparable has a concrete slab foundation. The comparables have central air conditioning and garages that range from 2-car to 3-car. Three comparables have two or three fireplaces. The comparables have improvement assessments that range from \$59,170 to \$61,323 or from \$9.35 to \$12.21 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$74,836 or \$10.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$179,198 was disclosed. The subject property has an improvement assessment of \$94,820 or \$13.80 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties that have the same classification code as the subject. The comparables have a different assigned neighborhood code and are located in different municipalities than the subject. The comparables are improved with 1½-story dwellings of frame and masonry construction. The dwellings are from 50 to 60 years old and contain from 5,502 to 6,114 square feet of living area. Two comparables have full or partial unfinished basements, and another comparable has a crawl-space foundation. The comparables have central air conditioning, one or two fireplaces and two-car garages. The comparable properties have improvement assessments that range from \$89,756 to \$124,675 or from \$14.68 to \$22.66 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 presented assessment data on a total of seven suggested comparables. The Board finds the board of review comparables have a different assigned neighborhood code than the subject and were located in different municipalities than the subject. In addition, board of review comparable #1 also differed from the subject in foundation. As a result, the board of review comparables received reduced weight in the Board's analysis. The appellant's comparable #2 also received reduced weight, because it differed from the subject in its one-story design and concrete slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1. This comparable was most similar to the subject in living area and was located on the same block as the subject. Despite being somewhat older than the subject, comparable #1 was very similar to the subject in its 1½-story design as well as features. As further support, the Board finds the appellant's comparables #3 and #4 were also similar to the subject in design and most features.

The appellant's comparables #1, #3 and #4 have improvement assessments that range from \$59,170 to \$61,323 or from \$9.35 to \$12.21 per square foot of living area. The subject's improvement assessment of \$94,820 or \$13.80 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant was able to 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: 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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