

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth Tuman
DOCKET NO.: 04-26364.001-R-1
PARCEL NO.: 05-18-403-075-0000

The parties of record before the Property Tax Appeal Board are Kenneth Tuman, the appellant, and the Cook County Board of Review.

The subject property is improved with a two-story, frame and masonry exterior constructed single-family dwelling that contains 6,368 square feet of living area. The dwelling is 10 years old and features four full baths, one half-bath, central air conditioning, two fireplaces, a partial unfinished basement, and a two-car attached garage. The subject property is located in Winnetka, New Trier Township, Cook County, Illinois.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant contends assessment inequity in the assessment of the subject's improvements as the basis of the appeal; there is no issue with regard to the land assessment. In support of the equity argument as to the improvement, appellant provided descriptions and assessment information of four suggested comparable single-family properties. The comparables have the same neighborhood code assigned by the assessor as the subject property. Based upon the property index numbers, all of the comparables are in close proximity to the subject; based upon the street addresses, appellant's comparables numbers 1 through 3 are on the same block as the subject property. Three of the comparables were described as being improved with two-story, masonry or frame and masonry exterior constructed dwellings; the fourth comparable was described as being improved with a three-story, stucco exterior constructed dwelling. These four

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Based on the facts and exhibits presented, 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:	\$	31,504
IMPR.:	\$	201,384
TOTAL:	\$	232,888

Subject only to the State multiplier as applicable.

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comparables presented by the appellant were 4, 5, 6 and 67 years of age, respectively. The comparables ranged in size from 5,175 to 7,464 square feet of living area. Except for central air conditioning, the features of the properties varied one to another: one dwelling was constructed on a slab foundation, two were constructed over crawl space foundations, and one had a full, unfinished basement; the properties ranged in the number of bathrooms from three full and one half-baths to four full and two half-baths; one property had one fireplace and the remainder had two fireplaces in each dwelling; and the properties ranged in attached garages from two-car to four-car at each property. These properties had improvement assessments that ranged from \$136,409 to \$179,668 or from \$24.07 to \$26.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$156,944 or \$24.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$232,888 was disclosed. The subject has an improvement assessment of \$201,384 or \$31.62 per square foot of living area.

To demonstrate that the subject property was being equitably assessed, the board of review submitted assessment information and descriptions on three comparable properties. The comparables had the same neighborhood code assigned by the assessor as the subject property. Based on the property index numbers for the comparables, only one of the properties appears to be located in somewhat close proximity to the subject. The comparables were each improved with a two-story, masonry exterior constructed single-family dwelling with either a three or a three and one-half car attached garage. The comparables ranged in size from 5,517 to 6,662 square feet of living area. The dwellings featured either four full baths and one half-bath or five full baths and two half-baths. Each of the comparables featured either two or three fireplaces. The subject property was graded as being in an "average" state of repair. Each of the comparables was 4 years old and was graded as being in an "above average" state of repair. Each dwelling had central air conditioning and a full basement that had been finished as a formal recreation room. These comparables had improvement assessments ranging from \$195,522 to \$258,752 or from \$35.44 to \$38.84 per square foot of living area. The board of review also submitted a copy of the Owner/Lessee Attorney Verification Form filed with the board of review disclosing the subject property was purchased in August 2002 for a price of \$2,410,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

parties and the subject matter of the appeal. The Board further finds that the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The record contains information on seven comparable properties, but upon examination each comparable had differences which significantly detracted from their suitability as comparable properties. The Board placed less weight on the comparables presented by the appellant for various reasons. Namely, appellant's comparable number 3 at 67 years of age is significantly older than the subject property that is 10 years of age and appellant's comparable number 4 as a three-story, stucco that was larger at 7,464 square feet of living area, therefore varying significantly in both style and size from the subject property. Appellant's comparable number 1 which was closer in age and size to the subject was given less weight by the Board because it was constructed on a slab as compared to the subject's partial unfinished basement foundation; comparable number 2 likewise differed in foundation from the subject. On the other hand, the board of review's comparables were all considered to be in an "above average" state of repair unlike the subject, and all included full basements with formal recreation rooms unlike the subject property. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record.

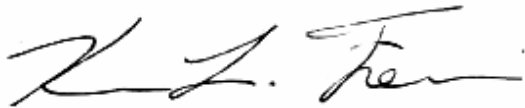
Moreover, the Board also placed significant weight on the purchase of the subject property in 2002 for a price of \$2,410,000 which is considered to be indicative of the subject's market value as of the January 1, 2004 assessment date at issue in this appeal. The subject's total assessment of \$232,888 reflects an estimated market value of \$2,331,211 using the 2004 three year median level of assessments for Cook County Real Property Assessment Classification Ordinance for class 2 property of 9.99% as determined by the Illinois Department of Revenue, which is still lower than the property's two-year-old purchase price. Though the subject's assessment reflects a market value slightly less than the purchase price that occurred approximately two years prior to the assessment date at issue, this evidence indicates that the subject's assessment is not excessive in

relation to its market value. Thus, the Board finds this evidence of a recent sale of the subject property further demonstrates that the subject dwelling is being equitably assessed.

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.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: February 29, 2008



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 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 the subsequent year 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.

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.