

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Todd Cress
DOCKET NO.: 04-27277.001-R-1
PARCEL NO.: 05-27-409-010-0000

The parties of record before the Property Tax Appeal Board are Todd Cress, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 98-year old, two-story dwelling of frame exterior construction containing 2,325 square feet of living area. Features of this dwelling include a full unfinished basement, central air conditioning and a fireplace. The property is also improved with a 4-year old 400 square foot dwelling with a two-car attached garage. The improvements are located on a 6,336 square foot parcel in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the larger dwelling located on the subject property. In support of this argument the appellant submitted information on eight comparable properties described as two-story stucco or masonry dwellings that range in age from 63 to 103 years old for consideration. The comparables range in size from 2,207 to 2,890 square feet of living area. Each comparable has a basement, five comparables have central air conditioning, each comparable has 1 or 2 fireplaces and seven comparables have a 1 or 2-car garage. The comparables have total assessments that range from \$56,376 to \$84,586 and improvement assessments that range from \$31,080 to \$60,594 or from \$14.08 to \$23.09 per square foot of living area. The subject has a total assessment of \$77,599. The appellant indicated the subject had an improvement assessment of \$59,605, which was attributed to the larger dwelling, or \$25.64 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of \$160.23 per square foot of living area which is 37.6% more than the average market value reflected by the improvement assessments for the comparables of \$116.41 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market

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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:	\$	17,994
IMPR.:	\$	59,605
TOTAL:	\$	77,599

Subject only to the State multiplier as applicable.

value of \$116.41 per square foot resulting in an improvement assessment of \$43,305.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review submitted the property characteristic printout for the subject property disclosing the subject had two dwellings on the subject parcel. The larger dwelling has an improvement assessment of \$49,022 or \$21.08 per square foot of living area. The property characteristic printout disclosed the smaller dwelling has an improvement assessment of \$10,583. The board of review presented descriptions and assessment information on two comparable properties consisting of two-story masonry dwellings that are 86 and 98 years old. The comparable dwellings contain 2,476 and 3,446 square feet of living area. Each comparable has a full unfinished basement and one or two fireplaces. These two properties have total assessments of \$99,461 and \$110,596 and improvement assessments of \$62,292 and \$79,742 or \$23.14 and \$25.15 per square foot of living area. 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board initially finds the appellant in his analysis attributed the entire improvement assessment to the larger dwelling located on the subject parcel even though \$10,583 of the improvement assessment is for the smaller dwelling. As a result the Board gives little weight to the appellant's analysis and conclusion. After reviewing the data, the Board finds comparables 2, 6 and 8 submitted by the appellant and comparable 1 submitted by the board of review were most similar to the larger dwelling located on the subject parcel in size, age, construction and features. These four comparables ranged in size from 2,207 to 2,476 square feet of living area and ranged in age from 86 to 101 years old. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$31,080 to \$55,460 or from \$14.08 to \$25.15 per square foot of living area. The larger dwelling located on the subject property has an improvement assessment of \$49,022 or \$21.08 per square foot of living area which is within this range.

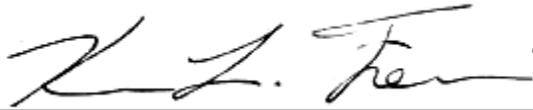
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.



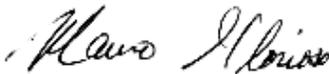
Chairman



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: March 20, 2009



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.