



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

APPELLANT: Colin M. Kihnke  
DOCKET NO.: 05-24913.001-R-1  
PARCEL NO.: 14-31-130-035-0000

The parties of record before the Property Tax Appeal Board are Colin M. Kihnke, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, Chicago, Illinois; and the Cook County Board of Review.

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:** \$4,907  
**IMPR.:** \$65,316  
**TOTAL:** \$70,223

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story masonry constructed single family dwelling with 2,400 square feet of living area. The dwelling is approximately 9 years old. Features of the home include a full basement finished with a recreation room, central air conditioning, one fireplace and a three-car attached garage. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions, copies of photographs, a map and assessment information with respect to seven comparables. The comparables were improved with five,

two-story and two, three-story single family dwellings of stucco or masonry exterior construction that ranged in size from 2,234 to 3,510 square feet of living area. The dwellings ranged in age from 3 to 61 years old. Each of the comparables had a full basement with five being finished with recreation rooms, six comparables had central air conditioning, three comparables had 1 or 2 fireplaces and each comparable had either a 2 or 2.5-car garage with five being detached garages. These properties had improvement assessments ranging from \$37,135 to \$73,644 or from \$14.60 to \$24.95 per square foot of living area. The appellant argued the median assessment for the comparables was \$18.54 per square foot of living area. The appellant contends the subject's improvement assessment should be reduced to the median of \$18.54 per square foot resulting in an improvement assessment of \$44,496.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$70,233 was disclosed. The subject improvements have an assessment of \$65,316 or \$27.22 per square foot of living area.

In support of the assessment the board of review presented information on four comparables improved with two-story masonry single family dwellings that ranged in size from 2,052 to 2,200 square feet of living area. The board of review indicated the comparables had the same neighborhood code as the subject and two were located approximately  $\frac{1}{4}$  mile from the subject property. The dwellings were either 7 or 10 years old. Each comparable had a full basement with three being finished with recreation rooms, each comparable had central air conditioning, three comparables had one or two fireplaces and each comparable had a two-car garage. These properties had improvement assessments ranging from \$66,013 to \$69,136 or from \$30.03 to \$33.21 per square foot of living area.

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 a reduction in the subject's assessment is not supported by the evidence in the record.

The appellant contends assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1

(1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The parties to this appeal submitted a total of eleven comparables to support their respective positions. The Board gave less weight to appellant's comparables 2 and 3 because of their three-story design. The Board gave little weight to appellant's comparable 4 due to the dwelling's size, which was more than 1,100 square feet larger than the subject. Little weight was give to appellant's comparable 5 due to the property's exterior stucco construction. Little weight was given to appellant's comparable 6 due to its age, approximately 55 years older than the subject. Of the remaining comparables submitted by the appellant, the Board finds comparable 7 was most proximate to the subject in location and was given most weight of all the comparables submitted by the appellant. Of the comparables submitted by the board of review, the Board finds comparables 1 and 2 were most proximate to the subject in location and most similar to the subject in size and features. The three best comparables in the record, appellant's comparable 7 and board of review comparables 1 and 2, had improvement assessments ranging from \$66,067 to \$73,644 or from \$24.95 to \$32.95 per square foot of living area. The subject has an improvement assessment of \$65,316 or \$27.22 per square foot of living area, which is within the ranged established by the best comparables on a per square foot basis. Based on this record the Board finds the subject improvements are equitably assessed and no reduction 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

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: December 23, 2009

*Allen Castrovillari*

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.