

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Harry Liu and Wendy Zhao  
DOCKET NO.: 05-27410.001-R-1  
PARCEL NO.: 05-29-316-059-0000

The parties of record before the Property Tax Appeal Board are Harry Liu and Wendy Zhao, the appellants, and the Cook County Board of Review.

The subject property consists of a 50-year-old, two-story, single-family dwelling of frame and masonry construction containing 1,953 square feet of living area and situated on an 11,625 square foot parcel. Features of the home include two and one-half bathrooms, air-conditioning, a fireplace and a two-car attached garage. The subject is built on slab and located in New Trier Township, Cook County.

The appellant, Harry Liu, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellants also submitted a two-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the board of review's decision as well as other information.

Based on the appellants' documents, the five suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located within the North Shore communities of Glencoe, Wilmette or Northfield. At hearing, the appellant indicated the suggested comparables are located within a distance of three to four miles from the subject with only one of the comparables having the same neighborhood code as the subject. The improvements range in size from 1,238 to 3,215 square feet of living area and range in age from 21 to 62 years. The comparables contain from one to three full

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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: \$ 24,180  
IMPR.: \$ 48,324  
TOTAL: \$ 72,504

Subject only to the State multiplier as applicable.

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bathrooms, a finished or unfinished basement and a one-car or two-car attached garage. Four comparables contain air-conditioning and four comparables have a fireplace. The improvement assessments for the appellants' comparables two through five range from \$9.51 to \$22.44 per square foot of living area. The five suggested land comparables range in size from 8,063 to 15,682 square feet and have land assessments ranging from \$0.84 to \$2.44 per square foot.

At hearing, the appellant argued that the subject is located on Lake Avenue in Wilmette, a busy and noisy four-lane road, and suggested that the subject should be assessed less than those properties located on quiet and less congested residential streets. Moreover, the appellant argued that among all the class 2-07 properties located on Lake Avenue in Wilmette, the subject's assessed value is the highest.

Also, the appellants provided a one-page copy of the Cook County Assessor's Office: Property Search results for 2005 which indicated the Property Index Number, street address, class code, neighborhood code and total assessed value for 20 properties, including the subject, located within Wilmette. The total assessed values ranged from \$55,659 to \$116,061, the subject's assessment was listed as \$76,511.

In addition, the appellant asserted that his comparable one contains 3,000 square feet of living area, not 1,350 as suggested by the subject's property printout and provided photographs. The appellant argued that his comparable one is much larger and more valuable than the subject, however, the total assessed value of this property is 27% lower than the subject.

Based on the evidence submitted, the appellants suggested that considering their various arguments, the subject's total assessment should be reduced to between \$38,000 and \$55,659.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$72,504, with \$48,324 or \$24.74 per square foot of living area apportioned to the improvement and \$24,180 or \$2.08 per square foot apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,925 to 1,981 square feet of living area and range in age from 52 to 54 years. The comparables contain two and one-half bathrooms, a finished or unfinished basement, one or two fireplaces and a two-car attached garage. One comparable has air-conditioning. The improvement assessments range from \$26.13

to \$26.79 per square foot of living area. The three suggested land comparables range in size from 10,360 to 12,800 square feet and have land assessments ranging from \$2.04 to \$2.16 per square foot.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's comparables are located on quiet residential streets, whereas, the subject is located on busy Lake Avenue in Wilmette. The appellants provided a map indicating the location of the board's three comparables in relation to the subject. The appellants suggested that the market value of these properties is much greater than the subject's market value and suggested the subject's assessment be reduced by 40%.

After hearing the testimony 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 appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$26.13 to \$26.79 per square foot of living area. The subject's per square foot improvement assessment of \$24.74 falls below the range established by these properties. The Board finds the appellants' comparables less similar to the subject in improvement size in that three of the properties are significantly smaller or larger than the subject and the two remaining comparables, although similar to the subject in improvement size, are located outside the subject's neighborhood code. In addition, the record disclosed that the appellants' comparable two enjoys a Home Improvement Exemption. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the

Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board also finds the board of review's comparables to be the most similar properties to the subject in size and location. The three parcels range in size from 10,360 to 12,800 square feet and have land assessments ranging from \$2.04 to \$2.16 per square foot. The subject's per square foot land assessment of \$2.08 falls within the range established by these properties.

At hearing, the appellant argued that the subject is located on Lake Avenue in Wilmette, a busy and noisy four-lane road, and suggested that the subject should be assessed less than those parcels located on quiet and less congested residential streets. Moreover, the appellant argued that among all the class 2-07 properties located on Lake Avenue in Wilmette, the subject's assessed value is the highest. The Board finds this argument unpersuasive. The Board further finds the appellants failed to provide any comparable properties situated on Lake Avenue or other busy and noisy streets near the subject, in support of this claim. In fact, the appellants provided comparables located three to four miles from the subject and located within various North Shore communities. Although, the appellants indicated that the most important factor relating to real estate is location, they chose to use properties located outside the subject's neighborhood code and located miles from the subject. In addition, the appellants argued that among all the class 2-07 properties located on Lake Avenue in Wilmette, the subject's assessed value is the highest, however, the appellants did not provide any evidence in support of this claim.

Next, the appellants argued that their comparable one contains 3,000 square feet of living area, not 1,350 as suggested by the subject's property printout and provided photographs of the property. The appellants argued that their comparable one is much larger and more valuable than the subject, however, the total assessed value of this property is 27% lower than the subject. The Board finds this argument is without merit. First, the Board finds this is not a comparable property based on either it's 1,350 or 3,000 square feet of living area; second, notwithstanding the photographs provided, this property's exact square footage remains in question and thirdly, although the appellants claimed this property to be more valuable than the subject, no substantive evidence regarding value was provided.

Finally, the appellants argued that the board of review's comparables are located on quiet residential streets, whereas, the subject is located on busy Lake Avenue in Wilmette. The appellants provided a map indicating the location of the board's

three comparables in relation to the subject. The appellants suggested that the market value of these properties is much greater than the subject's market value and suggested the subject's assessment be reduced by 40%. The Board finds this argument unpersuasive in that the appellants failed to provide any evidence or market data in support of this claim. In conclusion, the appellants failed to provide any substantive evidence suggesting how market values vary between properties located on Lake Avenue as compared to properties located within quiet residential areas.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence 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: April 1, 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.