



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

APPELLANT: John Wulff  
DOCKET NO.: 06-21443.001-R-1  
PARCEL NO.: 08-11-301-001-0000

The parties of record before the Property Tax Appeal Board are John Wulff, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$11,666  
**IMPR.:** \$77,455  
**TOTAL:** \$89,121

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction that is 1 year old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity in the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. The appellant submitted a grid analysis of nine suggested comparables, eight of which are located in the "same town" as the subject property. The comparables were described as two-story masonry or frame and masonry dwellings that contain from 4,054 to 4,924 square feet of living area. The dwellings are 1 or 4 years old. Eight comparables have full unfinished basements and one has a partial finished basement. Other features include central air conditioning and garages that range in size from a two-car to a three and one-half car. Six comparables have a fireplace and one has three fireplaces. The comparables have improvement

assessments ranging from \$57,959 to \$85,173 or from \$12.57 to \$17.94 per square foot of living area.

The appellant also argued the subject dwelling had 4,426 square feet of living area and not 5,366 square feet of living area as described by the Cook County Assessor's Office. In support of this argument, the appellant submitted a sworn affidavit from an architect, Gary Lira, stating the dwelling had 4,426 square feet of living area.

Using 4,426 square feet, the subject's improvement assessment of \$129,290 is \$29.21 per square foot of living area.

The appellant's evidence also disclosed that the subject was purchased in August 2005 for a price of \$1,426,700.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$140,956 was disclosed. The board of review presented a sales sheet listing two sales of two-story large high grade residential sales from Elk Grove Township. One sale occurred in November 2006 for \$1,210,000 and the other was the subject's sale in August 2006 for \$1,426,700. The Board of review offered no equity comparables to refute the appellant's assessment inequity argument and the board of review failed to address the subject's dwelling size beyond submission of a property characteristic sheet stating a size of 5,366 square feet 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 warranted.

The Board must first determine the subject's proper improvement size. The appellant supplied the Board with a sworn affidavit from an architect, Gary Lira. The architect calculated the subject's square footage at 4,426 square feet. The board of review did not refute this measurement and offered no evidence of how they arrived at 5,366 square feet of living area for the subject improvement. The Board therefore finds the best evidence of dwelling size was presented by the appellant and the subject has 4,426 square feet of living area, which equates to an improvement assessment of \$29.21 per square foot of living area.

The appellant also 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 met this burden.

The Board finds the appellant submitted nine comparable properties for the Board's consideration. The board of review submitted information on two sales from Elk Grove Township. The Board gave less weight to the appellant's comparables #1 and #8 due to their considerably larger size when compared to the subject. The Board gave less weight to the appellant's comparable #6 due to its considerably smaller size when compared to the subject. The Board gave less weight to the appellant's comparable #5 due to its location in the "next town" when compared to the subject's location. The Board also gave less weight to the sales data supplied by the board of review as it does not address the appellant's inequity argument. The Board finds the remaining five comparables submitted by the appellant are most similar to the subject in location, age, size and features. These comparables had improvement assessments that ranged from \$57,959 to \$85,057 or from \$12.57 to \$17.94 per square foot of living area. The subject's improvement assessment of \$129,290 or \$29.21 per square foot of living area is above the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

Member

*J. R.*

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 23, 2012

*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.