



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

APPELLANT: Steve Ban
DOCKET NO.: 06-22681.001-R-1
PARCEL NO.: 03-15-105-009-0000

The parties of record before the Property Tax Appeal Board are Steve Ban, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, Chicago; 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: \$14,400
IMPR.: \$24,482
TOTAL: \$38,882

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of masonry exterior construction with 2,086 square feet of living area. The dwelling is approximately 46 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The subject property is located in Prospect Heights, Wheeling Township, Cook County. The property is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on six comparables improved with one-story dwellings that ranged in size from 1,948 to 2,483 square feet of living area. The comparables were 47 and 48 years old and were of masonry or frame and masonry exterior construction. The comparables have the same neighborhood code and classification code as the subject property. Each comparable has a full or partial basement with two having recreation rooms. Five comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has a two-car attached garage. These properties have improvement assessments that range

from \$17,071 to \$23,969 or from \$8.63 to \$9.83 per square foot of living area. The subject has an improvement assessment of \$24,482 or \$11.74 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$18,002 or \$8.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" as well as descriptions and assessment information on the subject and four comparables. A review of the board of review submission disclosed it utilized the 2007 assessment information for the subject and the comparables in its analysis. The record contained the 2006 assessment information for the subject and the comparables, which will be used and described herein. The comparables submitted by the board of review were improved with one-story single family dwellings of masonry construction that ranged in size from 1,972 to 2,055 square feet of living area. The dwellings were similar to the subject in age. These properties had the same neighborhood code and classification code as the subject. Each comparable had a full basement that was finished with a recreation room, central air conditioning, one or two fireplaces and a two-car attached garage. These properties had improvement assessments ranging from \$23,396 to \$24,401 or from \$11.76 to \$12.04 per square foot of living area. The board of review evidence also disclosed the subject property sold in July 2006 for a price of \$530,000.

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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 record contains descriptions and assessment information on ten comparables submitted by the parties in support of their respective positions. The Board finds comparables #2, #5 and #6 submitted by the appellant and the four comparables submitted by the board of review are most similar to the subject in size and construction. These comparables were also similar to the subject in location, age and features. These most similar properties had improvement assessments ranging from \$17,071 to \$24,401 or from \$8.63 to \$12.04 per square foot of living area. The subject has an improvement assessment of \$24,482 or \$11.74 per square foot of living area, which is within the range of the most similar

comparables on a square foot basis demonstrating the subject is being equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 exists on the basis of the evidence in this record.

Based on this record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and no assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: February 24, 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.