



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

APPELLANT: Linda & Gregory Nowlin
DOCKET NO.: 06-24947.001-R-1
PARCEL NO.: 04-25-105-008-0000

The parties of record before the Property Tax Appeal Board are Linda and Gregory Nowlin, the appellants, 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: \$12,625
IMPR: \$106,931
TOTAL: \$119,556**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story masonry constructed single family dwelling with 4,140 square feet of living area. The dwelling is approximately one-year old. Features of the home include four full bathrooms and two half bathrooms, a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The property is located in Glenview, Northfield Township, Cook County. The property is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on six comparables with the same classification code and neighborhood code as the subject property. The dwellings ranged in size from 3,951 to 4,472 square feet of living area and were of frame, masonry or a combination of frame and masonry construction. One dwelling was four years old while the five remaining comparables ranged in age from 35 to 47 years old. Each comparable had a full or partial basement with three being finished with recreation rooms. Each comparable has central air conditioning as well as 1, 2 or 4 fireplaces. Five of the

comparables have a two-car or a three-car attached garage. These properties have improvement assessments that range from \$75,417 to \$89,557 or from \$19.03 to \$21.73 per square foot of living area. The subject has an improvement assessment of \$106,931 or \$25.83 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$78,784 or \$19.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$119,556 was disclosed. The subject's assessment reflects a market value of \$1,181,383 using the 2006 three year average median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review provided descriptions and assessment information on two comparables improved with two-story masonry constructed dwellings that have 4,089 and 4,243 square feet of living area, respectively. The dwellings are 1 and 4 years old. Each property has the same classification code and neighborhood code as the subject property. Each comparable has a full unfinished basement, one or three fireplaces, central air conditioning and a two-car attached garage. The comparables have improvement assessments of \$105,613 and \$135,675 or \$25.83 and \$31.98 per square foot of living area, respectively. As a final point the board of review indicated the subject property sold in May 2005 for a price of \$1,640,000. 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend 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.

Of the eight comparables submitted by the parties the Property Tax Appeal Board finds those comparables most similar to the subject in style, age, construction and features are the board of review comparables. These two comparables have improvement assessments of \$105,613 and \$135,675 or \$25.83 and \$31.98 per square foot of living area. The subject has an improvement assessment of \$106,931 or \$25.83 per square foot of living area, which is supported by these comparables. As a final point, the Board finds the record disclosed the subject property sold in May

2005 for a price of \$1,640,000 while the assessment reflects a market value of \$1,181,383, significantly below the purchase price. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was inequitably 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. 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.