FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matt Walsh
DOCKET NO.: 06-25480.001-R-2
PARCEL NO.: 18-19-100-016-0000

The parties of record before the Property Tax Appeal Board are Matt Walsh, the appellant, by attorneys Brian P. Liston and Gregory Diamantopoulos, with the Law Offices of Liston & Tsantilis, P.C. in 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:	$ 118,239
IMPR.:	$ 246,982
TOTAL:	$ 365,221

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 295,598 square feet of land improved with a 24-year old, two-story, masonry, single-family dwelling. The improvement contains four full bathrooms, two fireplaces, and a two-car garage.

The appellant's attorney raised several arguments: first that the subject's improvement size is inaccurate; second, that the subject's market value was not accurately reflected in its assessment; and lastly, that there was unequal treatment in the assessment process as the bases of this appeal.

As a procedural matter at hearing, the assistant state's attorney representing the board of review Moved To Strike the Appellant's Appraisal arguing that the appraisal valued the subject property as vacant land. The appellant had no objection to striking this appraisal evidence; and further, Moved to Withdraw the Appellant's Market Value Argument. Upon consideration of the parties' positions, the Board granted both motions, while indicating that a copy of the appraisal evidence would still remain in the record, but would not be considered as part of the merits of this property tax appeal.

As to the subject's improvement size, the appellant submitted an equity analysis reflecting that the subject contained 5,600 square feet of living area. In contrast, the board of review's equity analysis reflected that the subject's improvement contained 5,934 square feet of living area. In support of this assertion, the board of review submitted copies of the assessor's property record card reflecting not only a drawing of the improvement, but also the size calculations of the assessor's field agent. However, at hearing, the parties stipulated that the subject's improvement contains 5,934 square feet of living area.

As to the equity argument, the appellant submitted descriptive and assessment data as well as black and white, enlarged photographs for six suggested comparables located on the same street as that of the subject. The properties were improved with a two-story or three-story, masonry, single-family dwelling. They range: in age from 12 to 16 years; in bathrooms from three full and one half-bath to four full and one half-bath; in size from 5,122 to 7,024 square feet of living area; and in improvement assessments from $18.38 to $21.34 per square foot. Amenities include a full or partial basement, one to three fireplaces, and either a three-car or four-car garage. The subject's improvement assessment is $41.62 per square foot of living area.

At hearing, the appellant's attorney asserted that the appellant's comparables support a reduction in the subject's assessment. He also indicated that he had no personal knowledge of whether the submitted photographs of the suggested comparables accurately reflect the properties as of the assessment date at issue, January 1, 2006.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was $365,221. The board of review submitted a cover memorandum as well as two grid analyses. The memorandum stated that the subject's assessment reflected a market value of $2,282,631 or $384.66 per square foot when applying the Cook County Ordinance level of assessment for class 2, residential property of 16%. In addition, the memorandum indicated that the subject's improvement had incorrectly been omitted from the tax rolls from 1996 until 2006. It stated that a field inspection conducted on September 2, 2006 by an employee of the assessor's office concluded that the subject was improved with a 25-year old, single-family dwelling with 5,934 square feet of living area as well as a long private road leading to the improvement within 6.786 acres of wooded land. The field inspection also disclosed amenities such as: superior landscaping, a large trellis area, a gazebo, a large fountain and pond. The field inspector characterized the subject as a unique mansion property with spectacular landscaping.

The first grid submitted by the board of review reflected limited data on six sales comparables located in either Burr Ridge or Hinsdale. The properties sold from January, 1998, to December,

2003, for prices that ranged from $2,300,000 to $4,300,000, or from $349.96 to $640.42 per square foot. The properties ranged in improvement size from 5,189 to 7,379 square feet of living area.

The second grid submitted by the board of review reflected descriptive and assessment data relating to six additional, suggested comparables. The analysis indicated that properties #1 and #3 are located within the subject's neighborhood, while the remaining four properties are located in a different neighborhood. Copies of black and white photographs as well as property record cards were submitted for each of these properties as well as the subject. In addition, the board submitted an area map depicting the locations of the subject and the suggested comparables.

These six properties are improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from four to seven years; in size from 5,189 to 7,379 square feet of living area; in bathrooms from three to ten baths; and in fireplaces from one to five. The grid acknowledged that the improvement assessments were based upon 2005 assessment data; however, the submitted printouts for each of these six properties reflected the 2006 assessment data. Therefore, using the 2006 assessment data, the properties ranged in improvement assessments from $29.02 to $60.28 per square foot.

Moreover, the board of review's analysis reflects that the subject and all of the board's suggested comparables are accorded a deluxe quality of construction as well as an above average condition for the improvements. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the assistant state's attorney argued that the subject's immediate neighbor, the board's property #1, is the best comparable and should carry the greatest weight in analysis. He also stated his opinion that the board's submitted photographs of the subject and the suggested comparables were obtained from the assessor's website. As part of his argument, he referred to certain portions of three Appellate Court decisions relating to burdens of proof, while providing courtesy copies for the record.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant 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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #2 and #4 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in style, improvement size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement size from 5,590 to 5,940 square feet of living area and in improvement assessments from $18.38 to $58.29 per square foot of living area. After making adjustments to the comparables, the Board finds that the subject's improvement assessment at $41.64 per square foot is within the range established by these comparables. The Board further finds that the subject's improvement assessment is appropriate due to its deluxe nature, upgraded amenities and additional on-site improvements.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement size and location.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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: March 23, 2012

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.