



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

APPELLANT: Marvin Kane
DOCKET NO.: 06-25911.001-R-1
PARCEL NO.: 05-30-312-020-0000

The parties of record before the Property Tax Appeal Board are Marvin Kane, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$ 10,433
IMPR.: \$ 48,052
TOTAL: \$ 58,485

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,620 square feet of living area. The dwelling is 32 years old. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. Initially, the appellant pointed out the subject is located next to an auto repair shop and the owner of the shop stores debris in the yard such as garbage, drums and old tires. He noted the comparables cited by him are located in the subject's neighborhood code, but none are located next to a parcel which is strewn with old tires, drums, wheels and other mechanical debris. He further noted the subject is located in a substantially commercial area of Wilmette, Illinois, and this location devalues the subject property when compared to comparable dwellings located in mostly residential areas.

In support of the inequity argument, the appellant submitted information on four comparable properties. Two are located one-half block or five blocks from the subject. The other two are located 1.2 or 1.4 miles from the subject. They are described as

two-story stucco or frame and masonry dwellings that range in age from 16 to 35 years old and range in size from 2,272 to 2,986 square feet of living area. The comparables have a full or partial basement, one of which is finished, three have one or two fireplaces, each has central air conditioning and each has a two-car garage. The comparables have improvement assessments ranging from \$8.72 to \$16.00 per square foot of living area. The subject's improvement assessment is \$18.34 per square foot of living area. 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 was disclosed. The board of review presented descriptions and assessment information on three comparable properties with the same neighborhood code as the subject. They are located either .5 or .6 miles from the subject. They consist of two-story frame and masonry dwellings that are between 36 and 38 years old. The dwellings range in size from 2,523 to 2,675 square feet of living area. The comparables have full basements, one of which is finished, two have central air conditioning, two have a fireplace and each has a two-car garage. These properties have improvement assessments ranging from \$18.47 to \$18.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued the board of review has not addressed the fact the subject is located next to an auto repair shop which has caused extensive noise, damage and debris affecting the subject property. He noted that none of the board of review's comparables are located next to an auto repair facility or are in a commercial area and are at least a half mile from the subject.

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 not warranted.

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

Initially, the appellant argued the location of the subject in a commercial area and next door to an auto repair shop devalues the property. However, there was no evidence of market data submitted by the appellant to demonstrate the subject's assessment is excessive and not reflective of its market value. The appellant argued that none of the board of review's comparables are similarly located as the subject, but neither are

any of the appellant's comparables. The appellant's attorney pointed out that the board of review's comparables are .5 or .6 miles from the subject. However, two of the appellant's comparables are located 1.2 or 1.4 miles from the subject and are even farther away from the subject than the board of review's comparables. The Board finds the appellant's comparables one and four and the board of review's comparables were most similar to the subject in size. They were also in the same neighborhood as the subject and were basically similar to the subject in other features. They had improvement assessments ranging from \$15.09 to \$18.65 per square foot of living area. The subject's improvement assessment of \$18.34 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: June 18, 2010

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.