



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

APPELLANT: Rowe Snider
DOCKET NO.: 06-25923.001-R-1
PARCEL NO.: 04-25-202-036-0000

The parties of record before the Property Tax Appeal Board are Rowe Snider, the appellant(s), by attorney Arnold G. Siegel of 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: \$ 13,181
IMPR.: \$ 84,153
TOTAL: \$ 97,334

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,384 square foot parcel improved with an eleven-year-old, two-story, single-family dwelling of frame construction containing 4,383 square feet of living area and located in Northfield Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two and one-half car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. Based on the appellant's documents, the five suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located within 6.18 blocks of the subject. The

improvements range in size from 3,863 to 4,892 square feet of living area and range in age from nine to 43 years. The comparables contain two and one-half, three and one-half or four full bathrooms, central air-conditioning, from one to three fireplaces and a two-car or three-car attached garage. Four comparables have a partial or full-unfinished basement. The improvement assessments range from \$13.67 to \$16.73 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$97,334. The subject's improvement assessment is \$84,153 or \$19.20 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,851 to 4,681 square feet of living area and range in age from four to 55 years. The comparables contain from two and one-half to five and one-half bathrooms, central air-conditioning, one or three fireplaces and a multi-car attached garage. Two comparables contain a full-unfinished basement. The improvement assessments range from \$19.42 to \$21.21 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page brief arguing that the appellant's comparables are more similar to the subject in location than the board's comparables.

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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. The Board finds these eight properties similar to the subject in improvement size, design, amenities and location and they have improvement assessments ranging from \$13.67 to \$21.21 per square foot of living area. The subject's per square foot improvement assessment of \$19.20 falls within the range established by these properties. The Board further finds that

four of these properties are vastly inferior to the subject in age and five are superior in exterior construction. 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: April 23, 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.