



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

APPELLANT: Brad Whitmore
DOCKET NO.: 06-25962.001-R-1
PARCEL NO.: 05-27-404-011-0000

The parties of record before the Property Tax Appeal Board are Brad Whitmore, the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, 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: \$ 89,760
IMPR.: \$ 400,862
TOTAL: \$ 490,622

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 26,400 square foot parcel improved with a ten-year-old, two-story, deluxe condition, single-family dwelling of stucco construction containing 8,282 square feet of living area and located in New Trier Township, Cook County. Features of the residence include nine full bathrooms, two half-baths, a full-finished basement, three fireplaces, central air-conditioning and a four-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 three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located within the same Sidwell Block as the subject. Two of the

comparables are located on the same street as the subject. The improvements range in size from 5,458 to 6,577 square feet of living area and range in age from 13 to 83 years old. The comparables contain from three and one-half to five full bathrooms, a finished or unfinished basement, two fireplaces and a one-car or two-car attached garage. Two comparables have central air-conditioning. The improvement assessments range from \$36.22 to \$48.29 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 \$490,622. The subject's improvement assessment is \$400,862 or \$48.40 per square foot of living area. In support of the assessment, the board submitted a property characteristic printout and descriptive data on one property suggested as comparable to the subject. The suggested comparable consists of a two-story, average condition, 88-year-old, 8,850 square foot, single-family dwelling of masonry construction with the same neighborhood code as the subject. The comparable contains five and one-half bathrooms, a full-unfinished basement, central air-conditioning and four fireplaces. The improvement assessment is \$62.59 per square foot of living area. Based on the evidence presented, 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 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 submitted a total of four properties similar to the subject in design and location but with many variations in size of living area, amenities, exterior construction and/or age. The four suggested comparables have improvement assessments ranging from \$36.22 to \$62.59 per square foot of living area. The subject's per square foot improvement assessment of \$48.40 falls within the range established by these properties. However, the Board finds of the four properties offered for comparison, three vary greatly from the subject in size of living area, four vary in exterior construction and three differ from the subject in age. In addition, the four suggested comparables are vastly inferior in amenities as compared to the subject. After considering adjustments for size, exterior construction, amenities and age, as well as other differences in both parties' suggested comparables when compared to the subject, the Board

finds the evidence submitted by the appellant does not support a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and 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.

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: January 21, 2011

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.