



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

APPELLANT: Nunilo Rubio
DOCKET NO.: 06-27105.001-R-2
PARCEL NO.: 05-27-404-009-0000

The parties of record before the Property Tax Appeal Board are Nunilo Rubio, the appellant, by attorney Julie Realmuto, of McCarthy & Duffy of Chicago; the Cook County Board of Review; New Trier Twp. H.S.D. #203, the Village of Wilmette, Wilmette Park District and Wilmette S.D. #39, intervenors, by attorney Scott E. Longstreet of Robbins Schwartz Nicholas Lifton & Taylor, Ltd., in Chicago.

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: \$91,120
IMPR.: \$279,851
TOTAL: \$370,971

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 83 year-old, two-story style masonry dwelling that contains 6,577 square feet of living area. Features of the home include two fireplaces, a full unfinished basement and a one-car garage.

Through an attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties. The comparables consist of two-story masonry dwellings that range in age from 77 to 96 years and range in size from 5,203 to 6,897 square feet of living area. Features of the comparables include full or partial basements and at least

one fireplace. Three comparables have central air conditioning. The appellant did not indicate whether the comparables have garages. These properties have improvement assessments ranging from \$54,609 to \$128,074 or from \$8.21 to \$18.57 per square foot of living area. The subject has an improvement assessment of \$279,851 or \$42.55 per square foot of living area. The appellant submitted a map depicting the locations of the subject and comparables. The comparables appear to be located approximately two to five miles or more from the subject. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$118,649 or \$18.04 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. However, through an attorney, the intervenors submitted a grid analysis and property characteristic sheets for ten comparable properties that were reported to be located in the same neighborhood as the subject. The comparables consist of nine, two-story style frame, masonry or frame and masonry dwellings and one, three-story style masonry dwelling. These properties range in age from 4 to 85 years and range in size from 5,631 to 7,373 square feet of living area. Features of the comparables include central air conditioning and full or partial basements, six of which are finished with recreation rooms. Nine comparables have two to four fireplaces and two-car to four-car garages. These properties have improvement assessments ranging from \$248,978 to \$546,094 or from \$43.01 to \$82.11 per square foot of living area. Based on this evidence, the intervenors requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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.

The Board finds the appellant submitted four comparables for its consideration. While the board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board, the intervenors did submit ten comparables in support of the subject's assessment. The Board gave less weight to the

intervenor's comparables 1, 2, 6, 8, 9 and 10 because they differed significantly in age when compared to the subject. The Board finds the appellant's comparables and the intervenor's comparables 3, 4, 5 and 7 were similar to the subject in terms of design, age, size and most features and had improvement assessments ranging from \$8.21 to \$82.11 per square foot of living area. However, the Board gave less weight to the properties at the extreme ends of this range and thus finds the most representative comparables had improvement assessments ranging from \$17.57 to \$53.58 per square foot of living area. The subject's improvement assessment of \$42.55 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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

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 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.