



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

APPELLANT: Richard Keyser
DOCKET NO.: 06-27158.001-R-2
PARCEL NO.: 05-07-217-039-0000

The parties of record before the Property Tax Appeal Board are Richard Keyser, the appellant, by attorney Julie Realmuto, of McCarthy Duffy, Chicago; the Cook County Board of Review; and the intervenors, Glencoe School District No. 35 and New Trier Township High School District No. 203, by attorney Kenneth M. Florey of Robbins Schwartz Nicholas Lifton Taylor, Ltd., 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: \$ 36,900
IMPR.: \$ 252,616
TOTAL: \$ 289,516

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 5,667 square feet of living area. The dwelling is one year old with a full, finished basement, central air conditioning, six full bathrooms, two half bathrooms, five fireplaces, and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry dwellings that range in age from five to nine years old. The comparable dwellings range in size from 5,033 to 6,542 square feet of living area. Two comparables have full, finished basements, and two have full, unfinished basements. Each comparable has central air conditioning and a fireplace, but the appellant did not provide information on garages for these properties. The comparables have improvement assessments ranging from \$23.00 to \$25.00 per square foot of living area. The subject's improvement assessment is \$44.58 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 four comparable properties consisting of two-story masonry dwellings that range in age from one to six years old. The dwellings range in size from 5,340 to 6,748 square feet of living area. Three comparables have full, finished basements, and one has a full, unfinished basement. Each comparable has central air conditioning, one or four fireplaces, and a garage, either three-car or three and one-half car. These properties have improvement assessments ranging from \$43.32 to \$55.24 per square foot of living area. As part of its evidence, the board of review disclosed that the subject sold in July 2003 for \$2,934,758. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The attorney for the intervening taxing districts, Glencoe School District #35 and New Trier Township High School District #203, submitted a brief in which counsel argued that the appellant's request for a reduction in the subject's improvement assessment should be denied. The intervenors presented their own grid analysis on four comparables properties; however, they used three of the same properties presented by the board of review. The comparable properties are two-story masonry dwellings that range in age from one to six years old. The dwellings range in size from 5,340 to 5,998 square feet of living area. Two comparables have full, finished basements, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, one or four fireplaces, and a garage, from three to four-car. These properties have improvement assessments ranging from \$43.32 to \$55.24 per square foot of living area. Based on this evidence, the attorney for the intervenors requested that the appellant's request for a reduction be denied.

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.

All of the comparables submitted were two-story masonry dwellings that were less than ten years old, and they all had basements, central air conditioning, and fireplaces. The appellant did not provide any information on garages for his comparables. The Board finds the comparables numbered two and four by the board of review and the intervenors' comparable numbered three were the

most similar to the subject in age, size, and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$43.32 to \$54.77 per square foot of living area. The subject's improvement assessment of \$44.58 per square foot of living area falls 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.