FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rachel & Mark Buzzell
DOCKET NO.: 06-31469.001-R-1
PARCEL NO.: 18-06-201-002-0000

The parties of record before the Property Tax Appeal Board are Rachel & Mark Buzzell, the appellants, by attorney David C. Dunkin, of Arnstein & Lehr 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:	$7,728
IMPR.:	$90,180
TOTAL:	$97,908

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one year-old, two-story style frame and masonry dwelling that contains 4,007 square feet of living area. Features of the home include central air conditioning, two fireplaces, a three-car attached garage and a full basement finished as a recreation room. The subject is located in Western Springs, Lyons Township, Cook County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties, two of which are located on the subject's street. The comparables consist of two-story style frame or masonry dwellings that range in age from 1 to 6 years and range in size from 3,875 to 4,825 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, two-car or three-car garages and full basements, one of which is finished as a recreation room. These properties have improvement assessments

ranging from $44,126 to $87,112 or from $11.04 to $21.11 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to $44,127 or $11.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $97,908 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located within 1/4 mile of the subject. The comparables consist of two-story style frame dwellings that are 6 or 7 years old and range in size from 3,942 to 4,091 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, two-car or three-car garages and full basements, one of which is finished as a recreation room. These properties have improvement assessments ranging from $89,036 to $95,848 or from $22.59 to $23.52 per square foot of living area. Based on this evidence, the board of review 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 appellants' 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 appellants have not met this burden.

The Board finds the parties submitted seven comparables in support of their respective arguments. The Board gave less weight to the appellants' comparable #4 because it was significantly larger than the subject in living area. The Board finds the remaining comparables were similar to the subject in design, age, size and most features and had improvement assessments ranging from $44,126 to $95,848 or from $11.04 to $23.52 per square foot of living area. The subject's improvement assessment of $90,180 or $22.51 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 Board finds the appellants have failed to prove assessment 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.

Chairman

Member

Member

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 24, 2012

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.