



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

APPELLANT: Edward Neyman
DOCKET NO.: 06-31473.001-R-1
PARCEL NO.: 05-29-407-026-0000

The parties of record before the Property Tax Appeal Board are Edward Neyman, the appellant, 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: \$16,368
IMPR.: \$79,401
TOTAL: \$95,769

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four year-old, two-story style frame and masonry dwelling that contains 2,745 square feet of living area. Features of the home include central air conditioning, two fireplaces, a two-car garage and a full unfinished basement. The subject is located in Wilmette, New Trier Township, Cook County.

The appellant 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 appellant submitted a grid analysis of four comparable properties, one of which is located on the subject's street. The comparables consist of two-story style masonry, frame and masonry or frame dwellings that range in age from 4 to 55 years and range in size from 2,382 to 2,807 square feet of living area. All the comparables have central air conditioning and one-car or two-car garages, three have one or two fireplaces and two have full basements, one of which is finished as a recreation room. Two comparables have slab foundations. These properties have improvement assessments

ranging from \$56,024 to \$67,368 or from \$23.52 to \$24.17 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$64,617 or \$23.54 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 \$95,769 was disclosed. In support of the subject's assessment, the board of review submitted property characteristic sheets and a grid analysis of four comparable properties that are located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of two-story style frame and masonry dwellings that are 1 or 4 years old and range in size from 2,520 to 3,156 square feet of living area. Features of the comparables include central air conditioning, one or three fireplaces, two-car or 2.5-car garages and full basements finished as recreation rooms. These properties have improvement assessments ranging from \$73,535 to \$93,351 or from \$29.18 to \$29.58 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 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 met this burden.

The Board finds the parties submitted eight comparables in support of their respective arguments. The Board gave less weight to three of the appellant's comparables because they differed significantly in age and/or foundation when compared to the subject. The Board finds the remaining comparables were similar to the subject in terms of design, age, size and most features and had improvement assessments ranging from \$67,368 to \$93,351 or from \$24.00 to \$29.58 per square foot of living area. The subject's improvement assessment of \$79,401 or \$28.93 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 appellant has 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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

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.