



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

APPELLANT: Michael O'Neill
DOCKET NO.: 07-21162.001-R-1 through 07-21162.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael O'Neill, the appellant, by attorney Michael Griffin of 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-21162.001-R-1	15-01-406-033-0000	7,640	29,097	\$36,737
07-21162.002-R-1	15-01-406-034-0000	6,577	30,129	\$36,706

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two adjacent parcels, each improved with a two-story single family row-house of frame and masonry construction. Each dwelling has 1,546 square feet of living area and is 64 years old. Each property has a partial basement finished with a formal recreation room, central air conditioning, one fireplace and a one-car detached garage. The properties are located at 1033 and 1035 Bonnie Brae Pl., River Forest, River Forest Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted the same three comparables for each property under appeal. The comparables consisted of two, one-story townhouses each with 1,160 square feet of living area and a two-story townhouse with 1,501 square feet of living area. The comparables were of masonry construction and were either 50 or 56 years old. One comparable has central air conditioning, no comparable has a fireplace and no comparable has a garage. The appellant also did not disclose whether the comparables have basements. The comparables have improvement assessments ranging from \$15,010 to

\$16,490 or from \$10.86 to \$14.22 per square foot of living area. Based on this evidence the appellant requested the improvement assessment for each property be reduced to \$21,977 or \$14.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for each property under appeal. The property located at 1033 Bonnie Brae Pl., parcel number 15-01-406-034-0000 (PIN 034) had a total assessment of \$36,706 and an improvement assessment of \$30,129 or \$19.49 per square foot of living area. The property located at 1033 Bonnie Brae Pl., parcel number 15-01-406-033-0000 (PIN 033) had a total assessment of \$36,737 and an improvement assessment of \$29,097 or \$18.82 per square foot of living area. The evidence provided by the board of review indicated that PIN 033 sold in June 2004 for a price of \$387,500 and PIN 034 sold in October 2005 for a price of \$459,000. The assessments for each of these properties reflect market values of \$365,598 and \$365,906, respectively, using the 2007 three year median level of assessments for class 2 property as determined by the Illinois Department of Review of 10.04%. To demonstrate the properties were equitably assessed the board of review submitted one comparable common to both. The comparable was improved with a two-story townhouse of masonry construction that contained 1,774 square feet of living area. The comparable was 64 years old with features that included a full unfinished basement, central air conditioning, a fireplace and a two-car detached garage. For the appeal associated with PIN 033, the board of review used PIN 034 as a comparable. Based on this evidence, the board of review requested confirmation of the assessments.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the assessments of the subject properties.

The appellant contends a lack of uniformity 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 assessments 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 did not provide clear and convincing evidence that the properties were inequitably assessed and finds a reduction is not warranted for either property.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec.487, (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes

"shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal the Board finds the appellant submitted two comparables that were not similar to either of the properties under appeal in size or style. Furthermore, all three of the comparables submitted by the appellant were inferior to the subject dwellings in features in that two had no central air conditioning, no comparable had a fireplace and no comparable had a garage. Additionally, the appellant failed to provide any information with respect to whether any of the comparables had a basement. Based on this data, the Board finds these properties were not shown to be similar to the subject or to have similar fair cash values to demonstrate that the properties were being disproportionately assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

The Board further finds the board of review submitted information on one comparable that was larger but similar to the subject dwellings in style. However, this property was inferior to the dwellings under appeal because it had an unfinished basement. Although this property had an improvement assessment that was lower than either property under appeal, this was justified based on its inferior features. The board of review also provided data disclosing that both of the properties under appeal sold in 2004 and 2005. The Board finds the sale that occurred in October 2005 for a price of \$459,000 to be most relevant and probative since it sold most proximate in time to the assessment date at issue. The total assessments for each of the properties under appeal reflect values of \$365,598 and \$365,906, respectively, which are below the sale price of the most relevant sale in the record. The Board finds this evidence demonstrates the assessments are not excessive in relation to the fair cash values of either property as reflected in the assessments and supports the current assessments of the subject properties.

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 J. 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: July 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.