FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Regina Siske
DOCKET NO.: 07-21208.001-R-1
PARCEL NO.: 05-07-217-043-0000

The parties of record before the Property Tax Appeal Board are Regina Siske, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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:	$ 42,772
IMPR.:	$ 134,372
TOTAL:	$ 177,144

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,336 square feet of living area. The 78-year old dwelling is considered deluxe quality and in an above average state of repair. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and a two-car attached garage. The dwelling is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story stucco or frame and masonry dwellings that range in age from 83 to 129 years old. The comparables have the same assigned neighborhood and classification codes as the subject. Two comparables are located in close proximity of the subject, and the other comparable is located over one mile from the subject. The comparable dwellings range in size from 4,252 to 4,530 square feet of living area. Each comparable has a garage and an unfinished basement, either full or partial. One dwelling has central air conditioning and a fireplace. The comparables have improvement assessments ranging from $16.42 to $26.58 per square foot of living area. The subject's improvement assessment is $30.99 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 frame and masonry dwellings that range in age from 66 to 97 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 3,147 to 3,828 square feet of living area. One of the dwellings is considered deluxe quality, and another is described as being in an above average state of repair. Two dwellings have full finished basements, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, one to four fireplaces, and a garage. These properties have improvement assessments ranging from $31.24 to $32.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the comparables submitted by the board of review were smaller than the subject property; comparables two, three, and four have full basements while the subject has a partial basement; and comparable one has four fireplaces.

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.

Both parties presented assessment data on a total of seven equity comparables. The appellant's comparables numbered one and two were 48 and 51 years older than the subject, and comparable one has stucco exterior construction compared to the subject's frame and masonry exterior. The comparable numbered three by the board of review was 19 years older than the subject, and comparable two was 27% smaller. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered three was most similar to the subject in age and size. Although comparable three did not have central air conditioning like the subject, it was very similar in design and exterior construction. The comparable numbered four by the board of review was very similar in age, design, exterior construction, and central air conditioning. Although it was somewhat smaller,

this comparable was described as being deluxe quality like the subject. The comparable numbered one by the board of review was also very similar to the subject in design, exterior construction, and central air conditioning, and it was generally similar in age and size. 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 $26.58 to $31.58 per square foot of living area. The subject's improvement assessment of $30.99 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.

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: April 22, 2011

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.