



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

APPELLANT: Michael Carothers
DOCKET NO.: 07-21556.001-R-1
PARCEL NO.: 05-27-112-002-0000

The parties of record before the Property Tax Appeal Board are Michael Carothers, 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 a reduction 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: \$ 44,520
IMPR.: \$ 191,813
TOTAL: \$ 236,333

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 4,817 square feet of living area. The dwelling is 86 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a two-car garage. The dwelling is located in Kenilworth, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 76 to 85 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 4,710 to 4,881 square feet of living area. Three dwellings have finished basements, either full or partial, and two have unfinished basements, either full or partial. Each comparable has a garage; four have one or two fireplaces; and two have central air conditioning. The comparables have improvement assessments ranging from \$29.32 to \$39.82 per square foot of living area. The subject's improvement assessment is \$57.01 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 a description and assessment information on a comparable property that has the same assigned neighborhood and classification code as the subject. The comparable property is a 69-year old, two-story frame and masonry dwelling containing 3,856 square feet of living area. Features include a partial finished basement, central air conditioning, three fireplaces, and a two-car attached garage. The comparable property has an improvement assessment of \$57.52 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 board of review had only submitted one comparable property, which was newer and smaller than the subject property.

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 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 met this burden.

Both parties presented assessment data on a total of six equity comparables. All of the comparables submitted by both parties were two-story masonry or frame and masonry dwellings. However, the board of review's comparable was 17 years newer and 20% smaller than the subject and, as a result, received reduced weight in the Board's analysis. The Board finds the appellant's comparables, despite some differences in features, were most similar to the subject in size and age. 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 \$29.32 to \$39.82 per square foot of living area. The subject's improvement assessment of \$57.01 per square foot of living area falls well above 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 not equitable and a reduction in the subject's assessment 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

Shawn P. 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: May 20, 2011

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.