



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

APPELLANT: Kurt Unterhuber
DOCKET NO.: 07-21586.001-R-1
PARCEL NO.: 05-28-410-034-0000

The parties of record before the Property Tax Appeal Board are Kurt Unterhuber, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy of 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: \$19,536
IMPR.: \$107,464
TOTAL: \$127,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3449 square feet of living area. The dwelling is seven years old. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted basic assessment information on seven properties but provided sufficiently detailed property characteristics information on only four comparable properties. They were described as two-story masonry or frame and masonry dwellings that range in age from one to 54 years old. The comparable dwellings range in size from 2976 to 3509 square feet of living area. Features include central air conditioning and fireplaces. Two have full, unfinished basements, and two have partial basements. The appellant did not include any data concerning garages for the comparables. The comparables have improvement assessments ranging from \$17.76

to \$25.84 per square foot of living area. The subject's improvement assessment is \$35.05 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 dwellings that range in age from three to seven years old. The dwellings range in size from 2652 to 3322 square feet of living area. Features include full basements, three of which are finished, central air conditioning, and two-car garages. Three have fireplaces. These properties have improvement assessments ranging from \$36.74 to \$46.96 per square foot of living area. The board of review also indicated the subject sold in November of 2004 for \$1,270,000 and the comparables sold within eight months before or after the subject for \$1,250,000 to \$1,500,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 data, the Board finds the evidence supports a reduction in the subject's assessment.

The Board finds the appellant's comparables should be given reduced weight in the Board's analysis because they are of different exterior construction than the subject. The appellant's comparables #3 and #4 also were much older. The Board finds the comparables submitted by the board of review were similar to the subject in exterior construction but varied in size and/or amenities. The Board also finds the total assessments for the board of review's comparables, which sold within eight months of the subject's sale, ranged from 10.0 percent to 10.3 percent of their sales prices. The subject's total assessment was 11.1 percent of its sale price. The board

of review's comparable #4 sold five months before the subject for the same sale price as the subject, \$1,270,000, but the subject's total assessment of \$140,428 is much higher than the comparable's total assessment of \$127,000. The Board finds the evidence indicates by clear and convincing evidence that the subject's 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.