



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

APPELLANT: John Mabie
DOCKET NO.: 07-22208.001-R-1
PARCEL NO.: 05-29-204-007-0000

The parties of record before the Property Tax Appeal Board are John Mabie, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 90,604
IMPR.: \$ 180,785
TOTAL: \$ 271,389

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 79 years old and contains 4,388 square feet of living area. Features of the home include a full finished basement, three fireplaces, and a two-car attached garage. The subject is classified as a class 2-06 residential property¹ under the Cook County Real Property Assessment Classification Ordinance and is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on five suggested comparable properties described as two-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned classification code as the subject, and four of the comparables have the same neighborhood code. The comparable dwellings are from 66 to 84 years old and contain from 3,360 to 4,869 square feet of living area. One dwelling has a slab foundation, and four dwellings have partial basements, two of which are finished. Each comparable has a garage and from one to four fireplaces. Two dwellings have central air conditioning. The comparables

¹ Class 2-06 is a two or more story residence, over 62 years, 2,201 to 4,999 square feet.

have improvement assessments ranging from \$105,753 to \$154,055 or from \$27.83 to \$36.03 per square foot of living area. The subject's improvement assessment is \$180,785 or \$41.20 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$147,436 or \$33.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$271,389 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from 65 to 71 years old and contain from 4,304 to 4,811 square feet of living area. One of the comparables is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Two dwellings have finished basements, either full or partial, and two dwellings have full unfinished basements. Each comparable has central air conditioning and from one to three fireplaces, and three comparables have a garage. These properties have improvement assessments ranging from \$88,662 to \$205,751 or from \$20.60 to \$43.49 per square foot of living area. The comparable assessed at \$88,662 or \$20.60 per square foot of living area has a 50% prorated assessment, indicating an assessment at 100% of \$177,324 or \$41.20 per square foot of living area. 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 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 nine suggested comparables. All of the comparables submitted were two-story, frame or frame and masonry dwellings that were generally similar to the subject in age. However, the appellant's comparable #1 was located in a different neighborhood than the subject; comparable #3 had a slab foundation that was dissimilar from the subject's full finished basement; and comparable #5 had 23% less living area than the subject. As a result, these comparables received reduced weight in the Board's analysis.

The Board finds the board of review's comparables #2 and #4 were the most similar to the subject in size. Additionally, the board of review's comparables #1 and #3 and the appellant's comparables #2 and #4 were also similar to the subject in size. All of these comparables had basements and the same neighborhood code as the subject. Despite these similarities, five of these comparables had central air conditioning, while the subject did not. In addition, the board of review's comparable #3 was described as being of deluxe quality, while the subject was described as being of average quality. Because their similarities to the subject outweighed these differences, these six comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$138,681 to \$205,751 or from \$31.64 to \$43.49 per square foot of living area. The subject has an improvement assessment of \$180,785 or \$41.20 per square foot of living area that falls within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board notes that the comparables at the high end of the range were the board of review's comparables #3 and #4. Comparable #3's deluxe quality should be considered as a superior attribute that helps to explain why its improvement assessment was higher than the subject's, and comparable #4 had an improvement assessment of \$41.20 per square foot of living area that was identical to the subject's improvement assessment on a per square foot basis. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The Board gave no weight to the appellant's contention of law argument because the appellant failed to cite supporting legal authority; the contention of law made in the record is not subservient and/or lacks clarity to challenge uniformity; and it is based on estimated market values and not active sales. The Board finds the subject's assessment is uniform after consideration of all of the comparables in the record.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

Donald 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: May 18, 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.