



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

APPELLANT: Fred Lowinger
DOCKET NO.: 07-22218.001-R-1
PARCEL NO.: 05-29-202-001-0000

The parties of record before the Property Tax Appeal Board are Fred Lowinger, 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: \$ 92,942
IMPR.: \$ 271,582
TOTAL: \$ 364,524

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 44,684 square feet of land improved with a 77 year old, two-story, single-family dwelling of masonry construction. Features of the home include four and three half-baths, two fireplaces, air conditioning, and a four-car garage.

The appellant's attorney raised two arguments: that the improvement's size proffered by the county is inaccurate; and there was unequal treatment in the assessment process.

As to the subject's size, the appellant submitted an assessment grid analysis and a portion of an appraisal report indicating the subject contains 7,388 square feet of living area. In contrast, the board of review submitted a property characteristic printout indicating the property as containing 8,472 square feet of living area.

The appellant submitted information on five comparable properties described as two-story, masonry or frame dwellings that range: in

age from 39 to 112 years; in size from 5,212 to 8,403 square feet of living area; and in improvement assessments from \$24.64 to \$31.66 square feet of living area. Features include a two and one half-baths to six and two half-baths, one to four fireplaces, a two-car to four-car garage, and three properties have air conditioning. The subject's improvement assessment is \$32.06 per square feet of living area based on 8,472 square feet 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 of \$364,524 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, masonry dwellings that are between 65 and 78 years old. The dwellings range in size from 6,627 to 9,202 square feet of living area. Features include four to six and three half-baths, a full basement, air conditioning, a two-car to three-car garage, and two to six fireplaces. These properties have improvement assessments ranging from \$37.00 to \$44.37 per square foot of living area.

At hearing, the appellant's attorney argued the condition of the comparables but could not define the difference between average and deluxe.

At hearing, the board of review's representative argued that the comparables submitted by the appellant were not as close in proximity as were the comparables submitted by the board of review. He supplied evidence for the record which consisted of a Google map showing the exact location of all the comparables and their proximity to the subject property. 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.

As to the improvement size, the Board finds that the best evidence was proffered by the board of review. Therefore, the subject property contains of 8,472 square feet of living area.

The Board finds the comparable #1 submitted by the appellant, and the comparables #1 and #4 submitted by the board of review were

most similar to the subject in size, amenities, and exterior construction. 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 \$28.85 to \$42.00 per square foot of living area. The subject's improvement assessment of \$32.06 per square foot of living area, based in 8,472 square feet, is 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.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barret, 20 Ill.2d. 395 (1960). Although the comparables submitted by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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.



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: September 21, 2012



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.