



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

APPELLANT: Christopher W. Zadina
DOCKET NO.: 07-22934.001-R-1
PARCEL NO.: 05-07-214-001-0000

The parties of record before the Property Tax Appeal Board are Christopher W. Zadina, the appellant(s); 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: \$ 37,200
IMPR.: \$ 102,959
TOTAL: \$ 140,159

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,000 square foot parcel improved with a 76-year-old, two-story, single-family dwelling of masonry construction containing 3,332 square feet of living area and located in New Trier Township, Cook County. Features of the residence include three full bathrooms, a partial-unfinished basement, central air-conditioning, two fireplaces and a two-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also provided copies of Property Tax Appeal Board decisions for 2004 and 2005 which indicated the subject received a reduction in the subject's improvement assessment. Based on the appellant's documents, the four

suggested comparables consist of two-story, single-family dwellings of masonry or stucco construction located within two blocks of the subject. The improvements range in size from 3,253 to 4,731 square feet of living area and range in age from 77 to 93 years. The comparables contain from two and one-half to five full bathrooms, a finished or unfinished basement, central air-conditioning, one or two fireplaces and a two-car attached garage. The improvement assessments range from \$26.99 to \$28.96 per square foot of living area.

At the hearing, the appellant argued that the percentage of increase in the assessed value for the subject property was considerably higher than most properties with the same neighborhood code as the subject. The appellant also argued that the appellant's comparable one is the most similar property to the subject and supported a reduction in the subject's improvement assessment. The subject is assessed at \$30.90 per square foot of living area, whereas, the appellant's comparable one is assessed at \$27.50 per square foot of living area. The appellant provided a copy of the board of review's "Notes on Appeal" from the 2004 Property Tax Appeal Board file which listed the appellant's comparable one as a comparable property to the subject. The appellant also provided sales information in that the subject sold in March 2000 for \$775,000 and the appellant's comparable one sold in January 2000 for \$820,000. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$140,159. The subject's improvement assessment is \$102,959 or \$30.90 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,892 to 3,815 square feet of living area and range in age from 77 to 89 years. The comparables contain from two and one-half to three and one-half bathrooms, a finished or unfinished basement and a two-car or three-car garage. Three comparables have central air-conditioning and three comparables contain a fireplace. The improvement assessments range from \$31.21 to \$36.62 per square foot of living area.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the appellant's comparable one and the board of review's comparables two and three to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, location, exterior construction, design and age and have improvement assessments ranging from \$27.50 to \$34.22 per square foot of living area. The subject's per square foot improvement assessment of \$30.90 falls within the range established by these properties. The Board finds the appellant's three remaining comparables differ significantly from the subject in improvement size or are of vastly inferior stucco construction. The board's two remaining comparables are accorded less weight because they differ from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the Property Tax Appeal Board finds that the appellant's argument that the subject's assessment increased by a greater percentage than other properties does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. 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: November 25, 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.