



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

APPELLANT: Faris F. Chesley
DOCKET NO.: 07-23026.001-R-1 through 07-23026.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Faris F. Chesley, the appellant, by attorney Letitia Challos in LaGrange Park, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-23026.001-R-1	05-29-102-038-0000	54,408	189,091	\$243,499
07-23026.002-R-1	05-29-102-042-0000	41,285	0	\$41,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two lots, 05-29-102-042-0000 adjacent to and under the same ownership as a residentially improved lot, 05-29-102-038-0000. Cook County Ordinance grants a residential level of assessment of 16% to class 2-41 parcels adjoining to or contiguous to a residence both of which are under common ownership. The improved parcel contains 26,158 square feet and the adjoining parcel or class 2-41 lot, contains 17,494 square feet.

The subject improvement consists of a 60-year-old, deluxe condition, single-family dwelling of frame and masonry construction containing 4,757 square feet of living area. Features of the residence include three and one-half bathrooms, central air-conditioning, three fireplaces and a two-car attached garage. The subject is built with crawl space and located in New Trier Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process

of the improvement as well as the adjacent or class 2-41 parcel as the basis of the appeal. The improved parcel is not the subject of this appeal. The appellant also argued that the subject improvement is misclassified by the assessor's office in that it is a one and one-half story dwelling not two-story in design.

In support of the inequity claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted photographs of the suggested comparables, a general affidavit, a plat drawing of the subject dwelling, various photographs of the subject dwelling and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of one-story or two-story, single-family dwellings of stucco, masonry or frame and masonry construction located within one-quarter mile of the subject. The improvements range in size from 3,645 to 5,327 square feet of living area and range in age from 53 to 84 years old. The comparables contain three and one-half or five full bathrooms, a finished or unfinished basement, from one to four fireplaces and a two-car garage. Three comparables contain central air-conditioning. The improvement assessments range from \$19.39 to \$24.99 per square foot of living area. The four suggested land comparables range in size from 13,504 to 41,208 square feet and have land assessments of \$2.08 per square foot.

At hearing, the appellant's attorney argued that 34% of the subject dwelling is one-story in design and 66% is two-story. Therefore, the appellant's attorney argued that the subject should be classified as a class 2-04 or one and one-half story dwelling. In support of this claim the appellant submitted a plat drawing of the subject disclosing the exterior measurements and building configuration. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's improvement assessment of \$189,091 or \$39.75 per square foot of living area. The subject's class 2-41 or adjacent parcel has a land assessment of \$41,285 or \$2.36 per square foot. In support of the improvement assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. One of the comparables is located on the same street and block as the subject. The improvements range in size from 4,111 to 4,457 square feet of living area and range in age from 54 to 58 years old. The comparables contain four and one-half or five full bathrooms, central air-conditioning, one or two fireplaces and a multi-car garage. Three comparables have a partial-finished or unfinished basement. Three comparables are average condition and one comparable is deluxe condition. The improvement assessments range from \$41.21 to \$43.35 per square foot of living area. In support

of the land assessment, the board of review submitted three, class 2-41 parcels that range in size from 697 to 17,555 square feet and have land assessments of \$2.36 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative stated 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.

In rebuttal, the appellant's attorney submitted a one-page letter as well as photographs highlighting various differences between the subject and the board of review's comparables.

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.

At hearing, the appellant's attorney argued that 34% of the subject dwelling is one-story in design and 66% is two-story. Therefore, the appellant's attorney argued that the subject should be classified as a class 2-04 or one and one-half story dwelling. In support of this claim the appellant submitted a plat drawing of the subject disclosing the exterior measurements and building configuration. Unfortunately, the Property Tax Appeal Board does not have the means to determine classification. The appellant's contention of incorrect classification must be addressed by the assessor's office.

Regarding the improvement, both parties presented assessment data on a total of eight equity comparables. The Board finds the board of review's comparables one, 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, amenities, age, exterior construction and location and have improvement assessments ranging from \$41.21 to \$43.35 per square foot of living area. The subject's per square foot improvement assessment of \$39.75 falls below the range established by these properties. The Board finds the five remaining comparables less similar to the subject in improvement size, exterior construction and/or age and accorded less weight. 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.

Regarding the subject's land, or class 2-41 parcel, the Board finds the three land comparables submitted by the board of review to be the most similar in classification to the subject and accorded the most weight. They range in size from 697 to 17,555 square feet and have land assessments of \$2.36 per square foot. The subject's per square foot land assessment of \$2.36, for the vacant adjoining parcel, indicates the subject is treated equitably when compared to similar properties.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property 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 J. 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: December 23, 2010

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.