



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

APPELLANT: George Lettner
DOCKET NO.: 07-23285.001-R-1
PARCEL NO.: 04-09-405-024-0000

The parties of record before the Property Tax Appeal Board are George Lettner, the appellant; 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: \$ 12,778
IMPR.: \$ 35,015
TOTAL: \$ 47,793

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,409 square foot parcel of land improved with a one-story, masonry, single-family dwelling. The improvement contains 1,490 square feet of living area as well as one full and one half-bath, a full basement, one fireplace, and a two-car garage.

The appellant argued that there is unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted four grid analyses. Grid #1 contained assessment data and descriptions on five comparable properties for consideration, four of which are located within a two-block radius of the subject. They are improved with a one-story, single-family dwelling with masonry exterior construction. They range: in baths from one to three; in age from 49 to 66 years; and in size from 1,384 to 1,767 square feet of living area. Four of the five properties include basement area, while all contain either a one-car or two-car garage. They range in improvement assessments

from \$20.10 to \$23.66 per square foot of living area. The subject's improvement assessment is \$25.63 per square foot of living area. Grid #4 is a bar graph reflected the aforementioned data.

Grid #2 contains an analysis of the subject and three different properties with limited descriptive and assessment data reflected thereon. These properties are sited within a one-block's distance of the subject. They range: in baths from three and one-half to four and one-half; in improvement size from 4,336 to 4,994 square feet of living area; and in improvement assessments from \$20.34 to \$23.52 per square foot. Grid #3 is a bar graph reflecting the aforementioned data for these properties.

In addition, the appellant's pleadings include copies of PTAB decisions for tax years 2005 and 2006 which reflect a total assessment of \$33,546. The subject property is located in Northfield Township, that is accorded a reassessment year of 2007.

At hearing, the appellant testified that he has lived in the subject property since 1977 and that he is very familiar with his neighborhood. He stated that his property is located on a busy thoroughfare for the village of Northbrook with several stop signs and traffic lights situated thereon. In comparison, the appellant stated that his properties #4 and #5 are situated on residential streets. He submitted Appellant's Hearing Exhibit #1, a black and white photograph of his property #2 on Grid #2 and #3. He detailed how this improvement contains superior amenities in comparison to the subject's improvement. He submitted Appellant's Hearing Exhibit #2, a black and white photograph reflecting the appellant's property #1 on Grid #1. He explained how this property is comparable to the subject. In addition, he submitted Appellant's Hearing Exhibit #3, which is a black and white photograph of the subject's improvement. He asserted that the subject suffers from unsightly electrical boxes in front of the subject, which are reflected in this exhibit. Further, he testified that the village has raised and repaved Western Avenue, which is the street that the subject property is located on. Due to this construction, the appellant stated that his driveway and home regularly floods because the water flows directly down Western Avenue into his driveway and home. However, he did state that his property is not located in a flood plain.

All of the appellant's hearing exhibits were admitted into evidence without objection from the board of review. Lastly, the appellant argued that his improvement assessment should be at the exact dollar amount as his suggested property #1 on grid #1. Based upon 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 \$50,966 was disclosed. This data reflected an improvement assessment of

\$38,188, or \$25.63 per square foot of living area. The board of review also submitted assessment data, descriptions, as well as black and white photographs on four comparable properties for consideration. The analysis is devoid of data relating to the properties' proximity to the subject. The four properties are improved with a one-story, masonry, single-family dwelling. They range: in baths from one to three; in age from 45 to 53 years; in improvement size from 1,449 to 1,632 square feet of living area; and in improvement assessments from \$27.80 to \$29.42 per square foot of living area. Amenities include a full or partial basement as well as a one-car or two-car garage.

At hearing, the board of review's representative testified that the board would rest on its written evidence submissions. Moreover, as to the appellant's suggested comparables, the board of review's representative stated that property #1 on appellant's grid #2 lacks comparability due to a disparity in size, style and age. In support of this assertion, BOR Hearing Exhibit #1, a two-page exhibit of assessor database printouts, was submitted without objection from the appellant. Further, he testified that in the assessing industry while calculating a building's assessment, as a building's size increases the assessment per square foot shall decrease. Lastly, he asserted that the appellant's properties #3 and #4 on grid #1 are accorded a different neighborhood code than is accorded to the subject by the assessor's office. However, he testified that he has no personal knowledge of how the assessor's office determines neighborhood codes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a document detailing certain features of the board of review's properties, while opining that these properties lack comparability to the subject. At hearing, the appellant testified that his review of the assessor's printouts submitted by and relating to the board of review's properties indicated that property #1 and #3 have been accorded various tax exemptions and tax freezes for the tax years reflected thereon. Moreover, using his personal knowledge of his neighborhood, the appellant testified regarding the board of review's properties stating: that property #1 is located over a one mile's distance from the subject; that property #2 is located from a five to six mile distance from the subject and within a village different from the subject, namely Glenview; and that property #3 and #4 are also located in Glenview, while the subject is located in Northbrook.

On the point of neighborhood codes, the appellant testified that his five suggested properties on grid #1 are all located in close proximity to the subject. He stated that the subject property is situated on the borderline of two neighborhood codes. In support of this assertion, the appellant submitted Appellant's Hearing Exhibit #4 and #5, which are copies of the subject's neighborhood grid. These exhibits were admitted excluding extraneous markings thereon and without objection from the board of review.

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 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 met this burden and that a reduction is warranted to the subject's improvement assessment.

The Board finds that comparables submitted by the appellant are most similar to the subject in proximity, exterior construction, style, size, age and/or amenities. Due to their similarities to the subject, these five comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$20.10 to \$23.66 per square foot of living area. The subject's improvement assessment of \$25.63 per square foot of living area is above this range.

The Board accorded diminished weight to the board of review's properties due to the large disparity in proximity to the subject and/or location. These properties were located over one mile's distance from the subject, while three properties were also situated within a different village in comparison to the subject property.

Further, the appellant argued that the subject's improvement assessment should be exactly the same as one of his suggested comparables. As to this argument, the Court has ruled that a mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769 (1960). Therefore, the Board finds the appellant's argument on this issue unpersuasive.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and that a reduction in the subject's improvement 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: August 20, 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.