FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Craig Phillips
DOCKET NO.: 07-23779.001-R-1
PARCEL NO.: 05-33-209-005-0000

The parties of record before the Property Tax Appeal Board are Craig Phillips, the appellant, by attorney Anthony M. Farace of Amari & Locallo, 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:	$20,160
IMPR.:	$107,964
TOTAL:	$128,124

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame dwelling containing 3,222 square feet of living area that is 1 year old. Features include a full finished basement, central air conditioning, a fireplace and a two and one-half car detached garage. The dwelling is situated on 8,000 square feet of land area located in Wilmette, New Trier Township, Cook County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant disclosed that the subject land was purchased in March 1998 for $415,000. The appellant also submitted a list of recent construction costs for the subject dwelling and information on four suggested comparables located in the same neighborhood as the subject property. The appellant did not contest the subject's land assessment. The comparables have lot sizes ranging from 8,640 to 15,000 square feet of land area. The comparable properties consist of two-story frame, masonry or frame and masonry dwellings containing from 2,288 to 3,911 square

feet of living area. The dwellings have ages ranging from 3 to 39 years old. Features include full or partial basements that are finished or unfinished, full or partial attics that are finished or unfinished, central air conditioning, one or two fireplaces and two-car garages. The comparables have improvement assessments ranging from $43,528 to $117,132 or from $12.56 to $30.33 per square foot of living area. The subject's improvement assessment is $107,964 or $33.51 per square foot of living area.

The appellant also submitted evidence that the subject dwelling was constructed in 2007 and supplied a list of construction costs totaling $451,395.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $40,468 or $12.56 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $128,124 was disclosed. The subject's assessment reflects an estimated market value of $1,276,135 or $396.07 per square foot of living area including land using Cook County's 2007 three-year median level of assessments of 10.04%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparables located in the same assigned neighborhood code as the subject. The comparables have lot sizes ranging from 7,800 to 8,750 square feet of land area. The comparables were described as two-story frame dwellings containing from 2,944 to 3,478 square feet of living area that are one or two years old. Features include full finished or unfinished basements, central air conditioning, one or two fireplaces and two-car garages. Comparable #2 has a partial attic that is finished. The comparables have improvement assessments ranging from $81,666 to $120,409 or from $23.48 to $39.52 per square foot of living area.

The comparables sold from April 2004 to November 2006 for prices ranging from $570,000 to $1,400,000 or from $163.89 to $459.47 per square foot of living area including land.

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 Board recognizes that the board of review's equity grid indicates the subject has 3,037 square feet of living area for an improvement assessment of $35.55 per square foot of living area. However, the board of review's property characteristic sheet indicates the subject has 3,222 square feet of living area, which is the size the appellant disclosed. The Board therefore finds

the subject has 3,222 square feet of living area, which equates to an improvement assessment of $33.51 per square foot of living area.

The appellant contends in part unequal treatment in the subject's improvement assessment as a 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.

The Board finds that both parties submitted descriptions and assessment information on seven equity comparables. The Board gave less weight to the appellant's comparables. Comparables #3 and #4 are considerably smaller in size and older in age when compared to the subject. Comparable #2 is considerably larger in size when compared to the subject and comparable #1 is an outlier with an improvement assessment of less than one-half the improvement assessments of the other comparables. The Board found the board of review comparables to be most similar to the subject in location, age, size, style and some features. They have improvement assessments ranging from $81,666 to $120,409 or from $23.48 to $39.52 per square foot of living area. The subject's improvement assessment is $107,964 or $33.51 per square foot of living area which falls within the range of the best comparable properties in the record. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties disclosed that the 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.

The appellant also argued overvaluation as a part of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). After analyzing the market evidence submitted, the Board finds the appellant has not met this burden of proof and no reduction in the subject's assessment is warranted.

The appellant submitted evidence that the subject property's land was purchased in March 1998 for a price of $415,000. The appellant built a new dwelling in 2007 and supplied a list of reported construction costs totaling $451,395. The board of review submitted three suggested comparable sales for the Board's

consideration. The Board gave less weight to the appellant's 1998 land sale, which occurred 9 years prior to the subject's January 1, 2007 assessment date. The Property Tax Appeal Board hereby takes notice of the appellate courts holing in Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2nd Dist. 1986). The court held an appeal to the Property Tax Appeal Board includes both land and improvements which together constitute a single assessment. In accordance with Showplace, the Property Board Tax Appeal Board analyzed the subject's total assessment in making the determination on whether its assessment was reflective of fair cash value.

The Board gave less weight to the board of review's comparables #2 and #3 due to their sale dates occurring more than 15 months prior to the subject's January 1, 2007 assessment date. The Board finds the better indicator of the subject's fair market value in the record is the board of review's comparable #1. This sale occurred in November 2006, one month prior to the subject's January 1, 2007 assessment date, for a price of $1,400,000 or $459.47 per square foot of living area including land. This sale undermines the purported construction cost submitted by the appellant. The Board finds the board of review's comparable #1 is more probative to the subject's fair market value than the purported building cost of the subject dwelling. Therefore, the Board finds the subject's estimated market value of $1,276,135 or $396.07 per square foot of living area including land as reflected by its assessment is supported 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: March 23, 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.