



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

APPELLANT: Marita Kuhl  
DOCKET NO.: 07-24007.001-R-1  
PARCEL NO.: 11-18-111-009-0000

The parties of record before the Property Tax Appeal Board are Marita Kuhl, 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:** \$ 15,801  
**IMPR.:** \$ 68,029  
**TOTAL:** \$ 83,830

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8,978 square foot parcel improved with a 124-year-old, two-story, single-family dwelling of stucco construction containing 3,173 square feet of living area and located in Evanston Township, Cook County. Features of the residence include two full bathrooms, a full-unfinished basement, two fireplaces and a one-car attached 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. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located within one mile of the subject. The improvements range in size from 3,012 to 3,968 square feet of living area and range in age from 101 to 119 years. The comparables contain from one and one-half

to three and one-half bathrooms and a finished or unfinished basement. Three comparables have a fireplace as well as a two-car or three-car detached garage. The improvement assessments range from \$19.80 to \$20.49 per square foot of living area.

At the hearing, the appellant argued that her comparables were similar to the subject and should be considered as such by the Property Tax Appeal Board. 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 \$83,830. The subject's improvement assessment is \$68,029 or \$21.44 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 stucco construction with the same neighborhood code as the subject. The improvements range in size from 2,896 to 3,510 square feet of living area and range in age from 109 to 129 years. The comparables contain from two to three and one-half bathrooms, a full-finished or unfinished basement and one or two fireplaces. Two comparables have central air-conditioning and three comparables contain a two-car or three-car detached garage. The improvement assessments range from \$21.82 to \$22.77 per square foot of living area.

At the 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.

In rebuttal, the appellant submitted four new comparable properties and argued that they further supported a reduction in 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 four comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, location, amenities and age and have improvement assessments ranging from \$20.49 to \$22.77 per square foot of living area. The subject's per square foot improvement assessment of \$21.44 falls within the range established by these properties. The Board finds the appellant's three remaining comparables significantly larger in size of living area as compared to the subject 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.

Next, the Property Tax Appeal Board did not consider the four new comparables submitted by the appellant in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

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.