



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

APPELLANT: Dennis Carlton
DOCKET NO.: 07-24206.001-R-2
PARCEL NO.: 05-06-404-071-0000

The parties of record before the Property Tax Appeal Board are Dennis Carlton, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein P.C. in Chicago; the Cook County Board of Review by Cook County Assistant State's Attorney Joel Buikema; and Glencoe S.D. #35 and New Trier Township H.S.D. #203, the intervenors, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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: \$227,340
IMPR.: \$399,816
TOTAL: \$627,156

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 69,311 square foot parcel of land improved with a 45-year old, one-story, frame and masonry, single-family dwelling containing 5,553 square feet of living area, five and one-half baths, a fireplace, air conditioning and a partial, unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within one and one-quarter mile of the subject. The properties are described as one-story, masonry or frame and masonry, single-family dwellings. Features include between three and two half and four and one-half baths, one or two fireplaces, air conditioning, and, for two properties, a partial unfinished basement. The properties range: in age from 12

to 60 years; in size from 4,787 to 5,290 square feet of living area; and have improvement assessments from \$25.20 to \$29.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant argued that the board of review's and intervenor's suggested comparables are not similar to the subject in construction, size, and/or amenities.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$399,816 or \$72.00 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood code with two located on the subject's Sidwell block. The properties are described as one-story, frame or stucco, single-family dwellings. Features include between three and four baths, air conditioning, one to three fireplaces, and, for three properties, partial or full finished basements. The properties range: in age from 32 to 50 years; in size from 3,078 to 5,544 square feet of living area; and in improvement assessments from \$76.83 to \$91.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review argued that the most similar comparables are those presented by the board of review as they are all lakefront properties as is the subject, while the appellant's comparables are not.

The intervenor submitted descriptions and assessment information on five properties suggested as comparable and located within the subject's neighborhood code with two located on the subject's Sidwell block. The properties are described as one or one and one-half story, frame, frame and masonry or stucco, single-family dwellings. Features include between three and one-half and five and one-half baths, air conditioning, one to three fireplaces, and, partial or full basements with three finished. The properties range: in age from 37 to 80 years; in size from 4,880 to 5,544 square feet of living area; and in improvement assessments from \$72.27 to \$89.78 per square foot of living area. Intervenor's comparable #5 is the same property as the board of review's comparable #2. Based on this evidence, the intervenor requested confirmation of the subject's assessment.

In rebuttal, the intervenor submitted an aerial map showing the location of the subject property and the proximity of the appellant's comparables to the subject along with color aerial photographs showing the proximity of the comparables to the lake.

At hearing, the intervenor argued that the appellant's comparables are not located on the lake while the subject is and therefore, these properties are not comparable to the subject.

The intervenor argued further why the appellant's suggested comparables were not similar to the subject.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of 12 properties suggested as comparable. The PTAB finds the board of review's comparable #2 and the intervenor's comparables #3, #4 and #5 most similar to the subject in location, size, design, and/or age. The properties range: in age from 37 to 80 years; in size from 5,130 to 5,544 square feet of living area; and in improvement assessments from \$72.27 to \$85.81 per square foot of living area. In comparison, the subject's improvement assessment of \$72.00 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment 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

J. R.

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: October 19, 2012

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.