



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

APPELLANT: Robert & Barbara Turf  
DOCKET NO.: 07-24210.001-R-1  
PARCEL NO.: 05-29-102-016-0000

The parties of record before the Property Tax Appeal Board are Robert & Barbara Turf, the appellants, by attorney Mitchell L. Klein of Schiller Klein PC, 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:** \$84,371  
**IMPR:** \$262,560  
**TOTAL:** \$346,931

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction that is 70 years old. Features of the home include a partial finished basement, central air conditioning, three fireplaces, a 104 square foot greenhouse, an indoor swimming pool and a two-car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity in the subject's improvement assessment as the basis of the appeal. The appellants did not contest the subject's land assessment. The appellants submitted photographs and a grid analysis of three suggested comparables located from 0.28 to 0.84 of a mile from the subject property. The comparables were described as two-story masonry dwellings that contain from 5,386 to 5,661 square feet of living area. The dwellings range in age from 49 to 70 years old and feature full or partial basements that are unfinished or finished. Other features include central air conditioning and a two or two and one-half car garages. Two comparables have either one or two fireplaces. The comparables have improvement assessments ranging

from \$214,335 to \$225,863 or from \$38.34 to \$41.94 per square foot of living area.

The appellants also argued the subject dwelling had 5,423 square feet of living area and not 6,126 square feet of living area as described by the Cook County Assessor's Office. In support of this argument, the appellants submitted a statement from an architect stating the dwelling had 5,423 square feet based on exterior measurements.

Using 5,423 square feet, the subject's improvement assessment is \$262,560 or \$48.42 per square foot of living area. Based on this evidence, the appellants 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 \$346,931 was disclosed. The board of review presented descriptions and assessment information on four comparable properties. One comparable is located on the same block as the subject, one is located within a quarter-mile from the subject, one is located within the subject's subdivision and one comparable's location was not disclosed. They consist of two-story frame or masonry dwellings that range in age from 7 to 94 years old. The dwellings contain from 5,479 to 6,582 square feet of living area and feature full or partial basements that are unfinished or finished. Other features include central air conditioning, from two to four fireplaces and from a one and one-half car to a four-car garage. These properties have improvement assessments ranging from \$272,966 to \$296,190 or from \$43.53 to \$50.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment. The Board of review did not address the appellants' argument regarding the size of the subject dwelling.

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 no reduction in the subject's assessment is warranted.

The Board must first decide the subject's proper improvement size. The appellants supplied the Board with a letter from an architect, Paul Pettigrew. The architect calculated the subject's square footage at 5,423 from exterior wall measurements. The board of review did not refute this measurement and offered no evidence of how they arrived at the 6,126 square feet of living area for the subject improvement. The Board therefore finds the subject has 5,423 square feet of living area, which equates to an improvement assessment of \$48.42 per square foot of living area.

The appellants also contend 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 appellants have not met this burden.

The Board finds the parties submitted seven comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables #1, #2 and #3 due to their considerably larger size when compared to the subject. Additionally, comparable #2 is 7 years old when compared to the subject's age of 70 years old and its proximity to the subject was not disclosed. The Board finds the remaining four comparables are most similar to the subject in location, age, size and features. These comparables had improvement assessments that ranged from \$214,335 to \$279,085 or from \$38.34 to \$50.94 per square foot of living area. The subject's improvement assessment of \$262,560 or \$48.42 per square foot of living area is within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

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: March 23, 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.