FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Pigott
DOCKET NO.: 07-24549.001-R-1
PARCEL NO.: 10-07-200-036-0000

The parties of record before the Property Tax Appeal Board are Richard Pigott, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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:	$ 14,446
IMPR.:	$ 80,575
TOTAL:	$ 95,021

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is 51 years old and contains 2,271 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a two-car attached garage. The subject is classified as a class 2-04 residential property[1] under the Cook County Real Property Assessment Classification Ordinance and is located in Glenview, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five suggested properties described as one or one and one-half story dwellings of frame, masonry, or frame and masonry construction. Although the comparable properties have the same assigned classification code as the subject, they have a different neighborhood code. Nevertheless, the appellant's five comparables are all located in the same township quarter-section as the subject.[2] The comparable dwellings are from 40 to 54

[1] Class 2-04 is defined as a One Story Residence, Any Age, 1,801 Sq Ft. and Over.
[2] The subject's street address is 1038 Long Valley Road, and four of the appellant's comparables, despite having a different neighborhood code than the subject, have street addresses that range from 1230 to 1430 Long Valley Road.

years old and contain from 2,125 to 2,810 square feet of living area. Three comparables have partial unfinished basements, and two have partial finished basements. Each comparable has an attached garage, either one and one-half car or two-car; four dwellings have central air conditioning; and four have one or two fireplaces. The comparables have improvement assessments ranging from $55,245 to $64,239 or from $22.36 to $28.42 per square foot of living area. The subject's improvement assessment is $80,575 or $35.48 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $58,137 or $25.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $95,021 was disclosed. The board of review presented descriptions and assessment information on three suggested properties consisting of one-story dwellings of masonry or frame and masonry construction.[3] The comparable properties have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same block as the subject, and another is located on the same street as the subject. The dwellings are from 47 to 51 years old and contain from 2,207 to 2,494 square feet of living area. The subject is described as being of deluxe quality, while the three comparables are described as being of average quality. One comparable has a partial finished basement, and two have full unfinished basements. Each comparable has from one to three fireplaces; two dwellings have central air conditioning; and two comparables have two-car attached garages. These properties have improvement assessments ranging from $84,995 to $92,709 or from $36.32 to $40.81 per square foot of living area. 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 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 not met this burden.

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[3] Although comparable #3 is described as being one-story, photographic evidence supplied by the board of review indicates that comparable #3 is actually two-story in design.

Both parties presented assessment data on a total of eight suggested comparables. In this appeal, the Board did not give much emphasis to differences in condition and location. The board of review described the subject as being of deluxe condition. However, the board of review's comparables were characterized as being of average quality, and the appellant did not provide information on the quality of his comparables. Although the appellant's comparables had a different neighborhood code than the subject, the appellant's comparables were all located in the same township quarter-section as the subject.

The Board gives more emphasis to differences in size and design. The appellant's comparables #1 and #2 had 24% more living area than the subject and received reduced weight in the Board's analysis. Additionally, two comparables differed in design from the subject. The appellant's comparable #4 was one and one-half story in design. The board of review's comparable #3 was described as being one-story like the subject; however, photographic evidence supplied by the board of review indicates that this comparable is actually two-story in design. As a result, these comparables also received reduced weight.

The Board finds the appellant's comparables #3 and #5 and the board of review's comparables #1 and #2 were very similar to the subject in size, design, exterior construction, and age. In fact, the board of review's comparable #2 was nearly identical to the subject in size. Despite differences in features, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $56,556 to $92,709 or from $22.86 to $40.81 per square foot of living area. The subject's improvement assessment of $80,575 or $35.48 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables 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. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statue enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment

as established by the board of review is correct 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: May 18, 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.