



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

APPELLANT: Sue Maier  
DOCKET NO.: 07-25660.001-R-1  
PARCEL NO.: 04-24-300-018-0000

The parties of record before the Property Tax Appeal Board are Sue Maier, the appellant, 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 a reduction 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:** \$ 33,560  
**IMPR.:** \$ 82,850  
**TOTAL:** \$ 116,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame and masonry construction containing 3,732 square feet of living area. The dwelling is 55 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The dwelling is located in Northfield, Northfield Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as frame and masonry dwellings that range in age from 52 to 69 years old. The appellant did not disclose the number of stories for each comparable dwelling; however, the comparables have the same assigned classification and neighborhood codes as the subject. One of the comparables is located on the same block as the subject, and another is located 0.34 mile from the subject. The comparable dwellings range in size from 3,714 to 3,894 square feet of living area. One dwelling has a crawl-space foundation, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, one or three fireplaces, and a garage. The comparables have improvement assessments ranging from \$21.45 to \$22.95 per square foot of living area. The subject's improvement assessment is \$24.37 per square foot of living area. Based on

this evidence, the appellant 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that range in age from 49 to 57 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and one is located one-quarter mile from the subject. The dwellings range in size from 3,274 to 3,404 square feet of living area. Two dwellings have a partial finished basement; one has a partial unfinished basement; and one has a slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage. These properties have improvement assessments ranging from \$23.71 to \$28.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that all of the comparables submitted by the board of review were smaller than the subject property.

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 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 met this burden.

Both parties presented assessment data on a total of seven equity comparables. The appellant's comparable two was 14 years older than the subject and had a crawl-space foundation. As a result, this comparable received reduced weight in the Board's analysis. Although the comparables submitted by the board of review were very similar to the subject in design, exterior construction, and age, they were all smaller in size than the subject. As a result, the board of review's comparables also received reduced weight. The Board finds the appellant's comparables one and three were very similar to the subject in size, exterior construction, age, location, and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$21.45 and \$22.95 per square foot of living area. The subject's improvement assessment of \$24.37 per square foot of living area falls above 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 not equitable and a reduction in the subject's assessment 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.

*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: May 20, 2011

*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.