FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Hanlon III
DOCKET NO.: 07-25853.001-R-1
PARCEL NO.: 05-32-303-013-0000

The parties of record before the Property Tax Appeal Board are James Hanlon III, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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:	$ 18,469
IMPR.:	$ 51,531
TOTAL:	$ 70,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 47 years old and contains 2,728 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject, and they are located from 0.3 to 1.1 miles from the subject property. The comparable dwellings are from 47 to 51 years old and contain from 2,207 to 3,599 square feet of living area. Two dwellings have unfinished basements, either full or partial, and two have finished basements, either full or partial. Each comparable has a garage and central air conditioning, and three comparables have one or two fireplaces. The comparables have improvement assessments ranging from $32,940 to $43,095 or from $11.97 to $16.76 per

square foot of living area. The subject's improvement assessment is $51,531 or $18.89 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $40,183 or $14.73 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 $70,000 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Two comparables are located one-quarter mile from the subject property. The dwellings are from 40 to 47 years old and contain from 2,380 to 3,100 square feet of living area. Comparable #3 is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. One dwelling has a slab foundation; one has a partial finished basement; and two have unfinished basements, either full or partial. Each comparable has a garage; three comparables have central air conditioning; and two have fireplaces. These properties have improvement assessments ranging from $49,076 to $71,033 or from $20.62 to $23.09 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.

Both parties presented assessment data on a total of eight suggested comparables. The appellant's comparables #1, #2, and #4 differed from the subject in size and received reduced weight in the Board's analysis. The board of review's comparables #2 and #4 also differed from the subject in size and likewise received reduced weight.

The Board finds the appellant's comparable #3 and the board of review's comparables #1 and #3 were most similar to the subject in size and were very similar in age, location, and design. Additionally, the board of review's comparables #1 and #3 had frame and masonry exterior construction like the subject. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These

comparables had improvement assessments that ranged from $41,992 to $64,686 or from $16.12 to $23.09 per square foot of living area. The subject's improvement assessment of $51,531 or $18.89 per square foot of living area falls within the range established by the most similar comparables. After considering the differences in both parties' comparables when compared to the subject, the Board notes that the board of review's comparable #3 was described as being of deluxe quality. However, this superior attribute helps to explain why this comparable's improvement assessment was higher than the subject's. Therefore, 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: June 22, 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.