



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

APPELLANT: Philip Preston
DOCKET NO.: 07-25917.001-R-1
PARCEL NO.: 04-13-400-016-0000

The parties of record before the Property Tax Appeal Board are Philip Preston, the appellant, by attorney David D. Albee in Galena, 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: \$ 43,617
IMPR.: \$ 95,830
TOTAL: \$ 139,447

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40,387 square foot parcel of land improved with two improvements. Improvement #1 is a seven-year old, two-story, masonry, class 2-78, single-family dwelling. It contains four bedrooms, three and one half-baths, a full, unfinished basement, central air conditioning, one fireplace and a detached two-car garage. Improvement #2 is a seven-year old, split-level, frame, class 2-02, single-family dwelling. Its features include one bedroom and one full bath. It contains 874 square feet of living area and has central air conditioning, a finished attic with living area, and an attached two-car garage. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument for Improvement #1, the appellant submitted descriptive data and assessment information for five properties suggested as comparable, all of which are located on the same block as the subject property. The properties are described as class 2-04, class 2-08, or class 2-78, one or two-story or multi-level, frame, stucco or frame and masonry, single-family dwellings. Amenities include one and one

half to five and one half-baths, a full or partial, finished or unfinished basement, one or three fireplaces, and a two or three-car garage. The properties range: in age from 1 to 79 years; in size from 2,581 to 4,947 square feet of living area; and in improvement assessment from \$11.95 to \$17.31 per square foot of living area. Improvement #1's improvement assessment is \$17.87 per square foot, while Improvement #2's improvement assessment is \$37.14 per square foot. No suggested comparables were submitted for Improvement #2. 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 Improvement #1's improvement assessment of \$63,372 and Improvement #2's improvement assessment of \$32,458 was disclosed.

In support of the subject's assessment, the board of review submitted descriptive data and assessment information for four properties suggested as comparable, all of which are located in the subject's neighborhood. The properties are described as two-story, frame, stucco, masonry, or frame and masonry, single-family dwellings. Amenities include two and one half or three and one half-baths, four or five bedrooms, a full, unfinished basement, one fireplace, central air conditioning, and a two-car garage. The properties range: in age from 3 to 19 years; in size from 3,410 to 3,634 square feet of living area; and in improvement assessment from \$18.69 to \$21.54 per square foot of living area. No suggested comparables were submitted for Improvement #2. 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.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board finds only one of the appellant's comparables similar to the subject property, comparable #4. The appellant's other four suggested comparables vary greatly in improvement size, age, and style from the subject. The board of review's comparables #1 through #4 are most similar to the subject in age, design, improvement size, and amenities. The most similar properties contain between 3,326 and 3,634 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables

ranged in improvement assessment from \$15.42 to \$21.54 per square foot of living area. The subject's improvement assessment for Improvement #1 at \$17.87 per square foot is within the range established by these comparables.

As no evidence was submitted for Improvement #2 the Board finds that the appellant has not met the burden of clear and convincing evidence as there is no range of equity comparables with which to compare the subject.

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 a mathematical equality. A practical, 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 properties located in the same area are not assessed at identical levels, all 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.

Donald 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: February 22, 2013

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.