



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

APPELLANT: Louis J. Kolom
DOCKET NO.: 07-25928.001-R-1 through 07-25928.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Louis J. Kolom, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-25928.001-R-1	10-35-407-027-0000	5,892	30,819	\$36,711
07-25928.002-R-1	10-35-407-028-0000	5,892	27,235	\$33,127

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels improved with a two-story masonry constructed single family dwelling with 3,120 square feet of living area. Features of the home include a partial basement finished with a recreation room, central air conditioning, a fireplace and a 3.5-car attached garage. The dwelling is 44 years old and the improvement assessment is prorated over the two parcels. The property is located in Lincolnwood, Niles Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three comparables improved with two-story masonry dwellings that ranged in size from 3,158 to 3,485 square feet of living area. The dwellings ranged in age from 50 to 59 years old. Two of the comparables had a full unfinished basements while one had a partial finished basement, two comparables had central air conditioning, each comparable had one fireplace and each had a two-car attached garage. These properties had improvement assessments ranging

from \$58,346 to \$64,172 or from \$16.81 to \$18.41 per square foot of living area. The appellant noted the subject property had a home improvement exemption.¹ Including the fair cash value of the home improvement exemption resulted in the subject improvements having an assessment of \$70,055 or \$22.45 per square foot of living area. The appellant argued that the comparables had an average improvement assessment of \$17.83 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$55,454.

The board of review submitted its "Board of Review Notes on Appeal" for each of the parcels under appeal. Combining the assessment for the two parcels under appeal, the subject has a total assessment of \$69,838 and an improvement assessment of \$58,054 or \$18.61 per square foot of living area, which is after the deduction of the home improvement exemption.²

To demonstrate the subject was equitably assessed, the board of review provided descriptions and assessment information on five comparables. The comparables were improved with two-story masonry constructed dwellings that ranged in size from 3,066 to 3,299 square feet of living area and in age from 38 to 53 years old. Each comparable had a partial or full basement with two being finished with formal recreation rooms. Each comparable had central air conditioning, four comparables had one or two fireplaces, and each had a one or two-car garage. These properties had improvement assessments ranging from \$59,612 to \$62,023 or from \$18.74 to \$20.00 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 asserted that the board of review's analysis was misleading because the subject's improvement assessment is prorated equally over the two parcels under appeal. He also asserted the total market value of the subject improvements on the property characteristic printouts is \$437,847 which reflects an assessed value per square foot of \$22.45. The appellant argued all eight comparables submitted by the parties were being assessed lower 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 the appeal. The Board further finds a reduction in the subject's improvement assessment is not warranted.

¹ The home improvement exemption is in the amount of \$75,000 in fair cash value (35 ILCS 200/15-180).

² The board of review analyzed the improvement assessment for each parcel separately such that Parcel No. 10-35-407-027-0000 had an improvement assessment of \$30,819 or \$9.88 per square foot of living area and Parcel No. 10-35-407-028-0000 had an improvement assessment of \$27,235 or \$8.73 per square foot of living area.

The appellant contends a lack of uniformity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellant did not provide clear and convincing evidence that the subject property was inequitably assessed and finds a reduction is not warranted.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec.487, (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal the Board finds the appellant's comparables #1 and #3 were not similar to the subject property in size. The Board further finds appellant's comparable #1 was inferior to the subject in age, basement finish and garage size. The Board also finds appellant's comparable #3 was inferior to the subject in the lack of central air conditioning and garage size. Thus the Board gave these comparables no weight.

The six remaining comparables submitted by the parties were similar to the subject in size, containing from 3,066 to 3,299 square feet of living area. The dwellings ranged in age from 38 to 55 years old. Each of the comparables had a basement with two being finished, each of the comparables had central air conditioning, five comparables had one or two fireplaces and each comparable had a one or two car garage. These properties had improvement assessments ranging from \$18.29 to \$20.00 per square foot of living area. The subject has an improvement assessment, prior to the deduction of the home improvement exception, of \$22.45 per square foot of living area. Although the subject has a higher improvement assessment per square foot than the range established by the comparables, the Board finds this is justified based on the fact the subject dwelling is newer than five of the comparables; the subject has a finished basement while four of

the comparables do not have finished basement area; one of the comparables has no fireplace unlike the subject; and each comparable has an inferior one or two-car garage while the subject has a 3.5 car attached garage. Based on this record the appellant did not demonstrate with clear and convincing evidence that the subject property is being inequitable assessed.

In conclusion the Board finds no change in the assessment of the subject property as established by the board of review 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 M. Louie

Member

Shawn P. Lerski

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: July 23, 2010

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.