



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

APPELLANT: David Stowell
DOCKET NO.: 07-26138.001-R-1
PARCEL NO.: 05-29-202-017-0000

The parties of record before the Property Tax Appeal Board are David Stowell, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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: \$ 161,276
IMPR.: \$ 224,724
TOTAL: \$ 386,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings sited on a single 77,537 square foot parcel. The appellant's petition indicates that the dwelling containing 6,807 square feet of living area is the subject of this appeal. The subject improvement consists of an 84-year-old, two-story, single-family dwelling of frame construction containing four and one-half bathrooms, a partial-finished basement and two fireplaces. The second dwelling consists of a two-story, single-family dwelling containing 704 square feet of living area, one full bathroom and a fireplace. The subject is located in New Trier Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision.

Based on the appellant's documents, the four suggested comparables offered by the appellant consist of one and one-half or two-story, single-family dwellings of frame, masonry or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 5,785 to 6,760 square feet of living area and range in age from 15 to 109 years old. The comparables contain from two and one-half to seven and one-half bathrooms, a finished or unfinished basement, one or two fireplaces and a multi-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$27.05 to \$33.19 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables are located within 0.13 miles of the subject, whereas, the board's comparables are located within approximately 1.4 miles. The appellant's attorney also argued that the board of review's comparables one and two enjoy deluxe condition, whereas, the subject is average condition. Based on the evidence submitted, 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 total improvement assessment of \$242,426 was disclosed. Of the total improvement assessment, \$241,863 or \$35.53 per square foot of living area is allocated to the improvement at issue in this appeal. The board also submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of stucco or masonry construction with the same neighborhood code as the subject. The improvements range in size from 6,968 to 8,939 square feet of living area and range in age from four to 79 years old. The comparables contain from three and one-half to six and one-half bathrooms, a finished or unfinished basement and from one to four fireplaces. Three comparables have central air-conditioning and three comparables have a multi-car garage. The improvement assessments range from \$37.93 to \$44.62 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within

the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction is warranted.

The Property Tax Appeal Board finds the appellant's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, design, amenities and location and have improvement assessments ranging from \$27.05 to \$33.19 per square foot of living area. The subject's per square foot improvement assessment of \$35.53 falls above the range established by these properties. The Board further finds the board of review's comparables less similar to the subject in improvement size, age, exterior construction and/or condition and accorded less weight. After considering adjustments, as well as the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.