FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Wirth
DOCKET NO.: 07-26627.001-R-1
PARCEL NO.: 05-08-319-017-0000

The parties of record before the Property Tax Appeal Board are Michael Wirth, 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:	$ 46,524
IMPR.:	$ 172,225
TOTAL:	$ 218,749

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is seven years old and contains 5,057 square feet of living area. The dwelling is described as being of deluxe quality and in an above average state of repair.[1] Features of the home include a full finished basement, central air conditioning, two fireplaces, and a three-car attached garage. The subject is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glencoe, New Trier Township, Cook County.

In Section 2e of the residential appeal form, the appellant's attorney indicated the appeal was being based on unequal treatment in the assessment process. When completing Section III of the residential appeal form, counsel indicated that the subject property sold in December 2006 for $2,187,500 or for $432.57 per square foot of living area, land included. The appellant's attorney provided a copy of the board of review's final decision, dated May 19, 2008, wherein the subject's final assessment for 2007 was reduced from $303,710 to $218,749.

[1] Both the appellant and the board of review provided the subject's property characteristic sheets, which listed information about the subject dwelling's quality and state of repair.

In the brief, the appellant's attorney submitted information on eleven suggested comparable properties described as two-story dwellings of stucco, frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparables are said to be located from 0.33 to 2.3 miles from the subject property.[2] The comparable dwellings are from seven to sixteen years old and contain from 5,032 to 8,141 square feet of living area. Four dwellings have full finished basements, and seven have unfinished basements, either full or partial. Each comparable has central air conditioning, from one to four fireplaces, and a garage. The comparables have improvement assessments ranging from $119,198 to $254,406 or from $23.69 to $32.40 per square foot of living area. The subject's improvement assessment is $172,225 or $34.06 per square foot of living area. In the brief, the appellant's attorney requested that the subject's improvement assessment be reduced to $152,721 or $30.20 per square foot of living area.[3]

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $218,749 was disclosed. The subject's assessment reflects a market value of $2,178,775 or $430.84 per square foot of living area, land included, using the 2007 three-year average median level of assessments for class 2 property in Cook County of 10.04% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)).

The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject, and two of the comparables are located one-quarter mile from the subject property. The dwellings are either three or seven years old, and they contain from 5,329 to 5,693 square feet of living area. Three dwellings have full finished basements, and one has a full unfinished basement. Each comparable has central air conditioning, from two to four fireplaces, and a garage. These properties have improvement assessments ranging from $181,025 to $292,229 or from $33.97 to $54.10 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold in July 2005 for $2,895,000 or for $572.47 per square foot of living area, land included. The board of review also provided a listing of twenty sale properties in the subject's immediate neighborhood. This list revealed that the subject property sold again in May 2006 for $2,187,500 or for $432.57 per square foot

[2] On the appellant's grid, comparable #6 is listed as being located 2.3 miles from the subject; however, its street address indicates that this comparable is actually on the same street as the subject, one block away.

[3] When completing Section 2c of the residential appeal form, the appellant's attorney initially requested that the subject's improvement assessment be lowered to $100,000 or $19.77 per square foot of living area.

of living area, land included. 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 fifteen suggested comparables. The appellant's comparables #1 and #4 were much larger in size than the subject, and the appellant's comparable #3 was somewhat older than the subject. As a result, these three comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparables #2 and #5 through #11 and the board of review's comparables were very similar to the subject in age, design, and features and were generally similar in size and location. Despite some differences in exterior construction, these twelve comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $156,159 to $292,229 or from $28.50 to $54.10 per square foot of living area. The subject's improvement assessment of $172,225 or $34.06 per square foot of living area falls within 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 equitable and no further reduction in the subject's assessment is 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 further 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.