



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

APPELLANT: Donald Morgenthal
DOCKET NO.: 07-27596.001-R-1
PARCEL NO.: 03-10-308-008-0000

The parties of record before the Property Tax Appeal Board are Donald Morgenthal, the appellant, 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: \$8,112
IMPR.: \$35,836
TOTAL: \$43,948

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame and masonry exterior construction that contains 2,499 square feet of living area. The dwelling is approximately 23 years old with features that include an unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 440 square feet. The subject has a 7,800 square foot parcel and is located in Wheeling, Wheeling Township, Cook County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions, assessment information and photographs on four comparables. The comparables were improved with two-story dwellings with frame and masonry exteriors that ranged in size from 2,498 to 2,713 square feet of living area. Each dwelling was 23 years old. The comparables also had the same neighborhood and classification codes as the subject property. Each comparable had central air conditioning, one fireplace, an unfinished basement and a two-car attached garage. These properties had improvement assessments that ranged from \$32,218 to \$35,878 or from \$12.76 to \$13.43 per square foot of living area. Based on these comparables the appellant

requested the subject's improvement assessment be reduced to \$32,962 or \$13.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$43,948 was disclosed. The subject has an improvement assessment of \$35,836 or \$14.34 per square foot of living area. In support of the assessment the board of review provided descriptions, assessment information and copies of photographs on four comparables. The comparables were improved with two-story dwellings with frame and masonry exteriors that ranged in size from 2,277 to 2,414 square feet of living area. The dwellings were either 21 or 24 years old. The comparables also had the same neighborhood and classification codes as the subject property. Each comparable had a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. These properties had improvement assessments that ranged from \$35,968 to \$36,439 or from \$15.09 to \$15.84 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's improvement assessment.

The appellant contends assessment inequity with respect to the improvement assessment. 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 a reduction is not warranted.

The parties submitted descriptions, assessment information and photographs or copies of photographs on eight comparables that were similar to the subject in style, construction, size, age and features. These comparables were also similar to the subject in location. The improvement assessments ranged from \$32,218 to \$36,439 or from \$12.76 to \$15.84 per square foot of living area. The subject has an improvement assessment of \$35,836 or \$14.34 per square foot of living area, well within the range established by the comparables in this record.

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 burden with a reasonable degree of uniformity and if such is the effect of the statute 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). All that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in the record before this Board.

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. Lerbis

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: October 21, 2011

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.