



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

APPELLANT: William Kaper, Jr.
DOCKET NO.: 07-28899.001-R-1
PARCEL NO.: 01-03-101-033-0000

The parties of record before the Property Tax Appeal Board are William Kaper, Jr., the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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 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: \$ 69,673
IMPR.: \$ 553,237
TOTAL: \$ 622,910**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel with 580,611 square feet of land area that is improved with a two-story dwelling of masonry construction. The dwelling is one year old and contains 11,077 square feet of living area. Features of the home include a full finished basement, central air conditioning, six fireplaces, and a four-car attached garage. The dwelling is described as being of deluxe quality and in an above average state of repair. The subject is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Barrington Hills, Barrington Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eighteen suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject, and they are said to be located from 0.4 to 6.0 miles from the subject property. The comparable dwellings are from one to nine years old and contain from 6,528 to 14,028 square feet of living area. Thirteen

¹ Class 2-09 is a two or more story residence, any age, 5,000 square feet and over.

comparable dwellings have finished basements, either full or partial, and five have full unfinished basements. Each comparable has central air conditioning and from three to seven fireplaces. Fifteen comparables have a four-car garage; one has a three-car garage; and two have two-car garages. The comparables have improvement assessments ranging from \$123,605 to \$333,649 or from \$15.81 to \$29.55 per square foot of living area. The subject's improvement assessment is \$653,236 or \$58.97 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$553,237 or \$50.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$722,909 was disclosed. The board of review presented a description and assessment information on the subject property; however, the board of review did not submit any equity evidence in support of its assessed valuation of 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 this appeal. The Board further finds a reduction in the subject's assessment is 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 met this burden.

The appellant presented assessment data on eighteen equity comparables. The board of review did not submit any equity comparables. The subject is a one-year old, two-story masonry, single-family dwelling with 11,077 square feet of living area. On the property characteristic sheet, the subject was described as being of deluxe quality and in an above average state of repair. Six of the comparables submitted by the appellant had over 10,000 square feet of living area. The appellant's comparables also had the same assigned neighborhood code as the subject and were very similar to the subject in age. The appellant's comparables had improvement assessments that ranged from \$123,605 to \$333,649 or from \$15.81 to \$29.55 per square foot of living area. The subject's improvement assessment of \$653,236 or \$58.97 per square foot of living area falls above the range established by these comparables. The board of review did not submit any equity evidence to refute the evidence presented by the appellant. As a result, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment commensurate with the appellant's request 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.



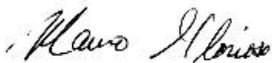
Chairman



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.