



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

APPELLANT: Irv Schonbrun
DOCKET NO.: 07-29725.001-R-1
PARCEL NO.: 02-35-108-007-0000

The parties of record before the Property Tax Appeal Board are Irv Schonbrun, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 16,508
IMPR.: \$ 38,828
TOTAL: \$ 55,336

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction. The dwelling is 41 years old and contains 2,580 square feet of living area. Features of the home include a partial unfinished basement, two fireplaces, and a two-car attached garage. The subject is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Palatine, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six comparable properties described as one-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparable dwellings are from 38 to 53 years old and contain from 2,342 to 2,799 square feet of living area. One dwelling has a slab foundation; three dwellings have partial unfinished basements; and two have finished basements, either full or partial. Each comparable has an attached garage, central air conditioning, and from one to three fireplaces. According to the appellant, the comparables have improvement assessments ranging from \$19,799 to \$33,588 or from \$7.98 to

\$12.00 per square foot of living area.¹ The subject's improvement assessment is \$38,828 or \$15.05 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$28,896 or \$11.20 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 \$55,336 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story dwellings of frame construction. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparable properties have the same assigned neighborhood and classification codes as the subject, and one of the comparables is located one-quarter mile from the subject property. The dwellings are from 36 to 45 years old and contain from 2,548 to 3,158 square feet of living area. Comparable #3 is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. One dwelling has a crawl-space foundation, and three dwellings have partial basements, one of which is finished. Each comparable has an attached garage and one or two fireplaces, and three dwellings have central air conditioning. These properties have improvement assessments ranging from \$20,779 to \$49,864 or from \$7.98 to \$16.03 per square foot of living area. Comparable #3's improvement assessment is \$20,779 or \$7.98 per square foot of living area due to a 50% prorated assessment. At 100%, comparable #3 has an improvement assessment of \$41,558 or \$15.96 per square foot of living area.² 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.

¹ The improvement assessments for comparables #1-#4 are much lower than the improvement assessments for the subject and comparables #5 and #6. The appellant provided property characteristic sheets for each comparable, and this information indicated that the assessments for comparables #1-#4 are prorated with other parcels. Their improvement assessments are much lower because the appellant provided incomplete assessment information for them.

² The board of review's comparable #3 is the same property as the appellant's comparable #1. The board of review's property characteristic sheet for this comparable shows the partial assessment and provides an explanation by way of a 50% prorated assessment.

Both parties presented assessment data on a total of nine suggested comparables. The appellant's comparable #1 is the same property as the board of review's comparable #3. The board of review provided information that this comparable has a 50% prorated assessment. At 100%, this comparable has an improvement assessment of \$41,558 or \$15.96 per square foot of living area.

Six of the nine comparables submitted were not similar to the subject property. The board of review's comparable #1 had a crawl-space foundation that was dissimilar to the subject's partial unfinished basement, and comparable #4 had 22% more living area than the subject. As a result these comparables received reduced weight in the Board's analysis. The appellant's comparables #2 through #4 were prorated properties, and the appellant provided incomplete assessment information for these comparables. The appellant's comparable #5 was 12 years older than the subject and had a slab foundation. As a result, these comparables also received reduced weight.

The Board finds the board of review's comparable #3 was most similar to the subject in size and was very similar in age, location, design, and exterior construction. Although this comparable was described as being of deluxe condition, this superior attribute helps to explain why its improvement assessment was higher than the subject's. Additionally, the appellant's comparable #6 and the board of review's comparable #2 were also similar to the subject in size, age, and location. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$33,588 to \$43,896 or from \$12.00 to \$15.96 per square foot of living area. The subject's improvement assessment of \$38,828 or \$15.05 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 a reduction in the subject's assessment is not 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 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). 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,

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the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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: May 18, 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.