



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

APPELLANT: Stephen A. Wheeler
DOCKET NO.: 07-29904.001-R-1
PARCEL NO.: 20-11-212-016-0000

The parties of record before the Property Tax Appeal Board are Stephen A. Wheeler, the appellant, by attorney David R. Bass of Thompson Coburn LLP 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: \$11,285
IMPR.: \$53,560
TOTAL: \$64,845

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,678 square feet of living area. The dwelling is 110 years old. Features of the home include a full basement with recreation room finish and two fireplaces.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two-story frame or masonry dwellings that range in age from 95 to 132 years old. The comparable dwellings range in size from 2,531 to 2,782 square feet of living area. Features include full unfinished basements. One of the comparables has central air conditioning and two have single fireplaces. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$40,166 to \$44,150. All five comparables are assessed at \$15.87 per square foot of living area. The subject's improvement assessment is \$53,560 or \$20.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect \$15.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment

information on four comparable properties consisting of two-story masonry dwellings that range in age from 100 to 118 years old. The dwellings range in size from 2,576 to 2,984 square feet of living area. Features include full basements. One comparable has a finished recreation room in its basement and one comparable has central air conditioning. Two of the comparables have a single fireplace. These properties have improvement assessments ranging from \$53,776 to \$61,768 or from \$20.31 to \$22.41 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 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.

The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, all comparables received equal weight in the Board's analysis. The comparables had improvement assessments that ranged from \$15.87 to \$22.41 per square foot of living area. The subject's improvement assessment of \$20.00 per square foot of living area is 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. All of the comparables suggested by the appellant had improvement assessments of \$15.87 per square foot of living area. All are inferior to the subject in not having a finished recreation room and four of the five are inferior to the subject in regards to features such as fireplaces. Four of the five suggested comparables are also older than the subject property. All of these aspects would suggest the comparables would require upward adjustments to their per square foot assessments to reflect the subject property. The one board of review comparable that has a finished recreation room is assessed at \$22.41 per square foot. This comparable is highly similar to the subject in style, construction, size, age, lack of air conditioning and lack of garage. The subject's improvement assessment of \$20.00 per square foot of living area is below that of the comparable. Therefore, the Board finds the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and that a reduction in the subject's improvement 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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 24, 2013

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.