



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

APPELLANT: Robert Shuldes
DOCKET NO.: 07-30004.001-R-1
PARCEL NO.: 01-26-100-002-0000

The parties of record before the Property Tax Appeal Board are Robert Shuldes, the appellant(s); 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: \$ 52,968
IMPR.: \$ 22,766
TOTAL: \$ 75,734

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 217,800 square foot parcel improved with a 43-year-old, one-story, single-family dwelling of masonry construction containing 1,541 square feet of living area located in Barrington Township, Cook County. Features of the residence include two full bathrooms, a full-unfinished basement, central air-conditioning and a two-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs of the subject and the suggested comparables, a copy of the subject's 2005 Property Tax Appeal Board Decision, a copy of the board of review's decision and other information. Based on the appellant's documents, the three suggested comparables consist of one-story, single-family

dwellings of frame construction located within one-quarter mile of the subject. The improvements range in size from 1,582 to 1,656 square feet of living area and range in age from 31 to 41 years. The comparables contain two or two and one-half bathrooms, a finished or unfinished basement, central air-conditioning and a two-car garage. Two comparables have a fireplace. The improvement assessments range from \$15.47 to \$21.77 per square foot of living area. The three suggested land comparables range in size from 84,506 to 108,900 square feet and have land assessments of \$0.32 per square foot of land area.

At hearing, the appellant argued that the subject's assessment increased by 45.62% and by a greater percentage increase than the appellant's comparables which increased by an average of 16.29%. The appellant also argued that the increase was unjustified in that it was based on an incorrect assessed value of \$57,831 which was reduced by the Property Tax Appeal Board to \$52,000 in its 2005 decision. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$75,734, with \$22,766 or \$14.77 per square foot of living area apportioned to the improvement and \$52,968 or \$0.24 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. At hearing, the board of review's representative withdrew the board's comparable four. The three remaining comparables are improved with one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,582 to 1,750 square feet of living area and range in age from 31 to 41 years. The comparables contain two full bathrooms, a full-finished or unfinished basement, central air-conditioning and a multi-car garage. Two comparables have one or two fireplaces. The improvement assessments range from \$15.47 to \$18.18 per square foot of living area. The three suggested land comparables range in size from 66,211 to 108,900 square feet and have land assessments of \$0.32 per square foot of land area. The appellant's comparables one and two and the board's comparables one and two are the same properties.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter reiterating his contentions.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the improvement, both parties presented assessment data on a total of four equity comparables. The four properties have improvement assessments ranging from \$15.47 to \$21.77 per square foot of living area. The subject's per square foot improvement assessment of \$14.77 falls below the range established by the four comparables. The appellant's comparables one and two and the board's comparables one and two are the same properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

Regarding the land, the Board finds the four land comparables submitted by both parties range in size from 66,211 to 108,900 square feet and have land assessments of \$0.32 per square foot. The subject's per square foot land assessment of \$0.24 indicates the subject is treated equitably when compared to similar properties.

Next, the appellant argued that the subject's assessment increased by 45.62% and by a greater percentage increase than similar properties in the subject's area which increased by an average of 16.29%. The appellant also argued that the increase was unjustified in that it was based on an incorrect assessed value of \$57,831 which was reduced by the Property Tax Appeal Board to \$52,000 in its 2005 decision. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the

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subject property was inequitably assessed by clear and convincing evidence and a reduction is not 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: April 23, 2010

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.