



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

APPELLANT: Stephen Hoke  
DOCKET NO.: 08-20487.001-R-1  
PARCEL NO.: 15-01-308-039-0000

The parties of record before the Property Tax Appeal Board are Stephen Hoke, 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:** \$28,262  
**IMPR:** \$131,096  
**TOTAL:** \$159,358

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of masonry construction containing 4,682 square feet of living area. The dwelling is 95 years old. The home features 4 fireplaces and a 2-car garage. The appellant discloses in the analysis grid that the home also features a full, partially finished basement. The property is located in River Forest, River Forest Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted an analysis grid with information on four comparable properties described as 2-story stucco or masonry dwellings that range in age from 68 to 115 years old. The comparable dwellings range in size from 4,508 to 4,735 square feet of living area. All comparables feature full basements, one of which is finished. All have fireplaces. Two comparables feature central air conditioning and three have 2-car garages. The comparables have improvement assessments ranging from \$22.28 to \$26.30 per square foot of living area. The appellant also submitted property details sheets for other properties in the area but did not include them in the analysis grid. The subject's improvement assessment is \$28.00 per square foot of living area. The appellant also disclosed that the subject was purchased in August 2007, five months prior to the subject's January 1, 2008 assessment date, for \$2,125,000. Based

on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$159,358 was disclosed. The subject's assessment reflects a market value of \$1,659,979 using the 2008 three-year median level of assessments for Cook County class 2 residential property of 9.60% as determined by the Illinois Department of Revenue. The board of review did not present any descriptions or assessment information on any comparable properties. The board of review also disclosed the subject sold in August 2007 for \$2,125,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted new comparables.

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.

Initially, the Board finds it cannot consider the new comparable submitted as evidence by the appellant in rebuttal. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

Comparable #2 and #4 submitted by the appellant were stucco dwellings, and comparable #3 was newer than the subject. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparable #1 submitted by the appellant was most similar to the subject in style, exterior construction and age. Due to its similarity to the subject, this comparable received the most weight in the Board's analysis. This comparable had an improvement of \$26.30 per square foot of living area which is slightly below the subject's improvement assessment of \$28.00 per square foot of living area. The Board finds this difference in assessment is justified given the appellant's statement that the subject has a partially finished basement and this comparable has an unfinished basement.

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). 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, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is equitable 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. 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: May 20, 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.