



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

APPELLANT: James Werner
DOCKET NO.: 08-21339.001-R-1
PARCEL NO.: 15-01-318-004-0000

The parties of record before the Property Tax Appeal Board are James Werner, 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: \$14,656
IMPR.: \$79,583
TOTAL: \$94,239

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Dwelling "1" is a class 2-06, 2-story stucco dwelling. The dwelling is 88 years old and contains 2,553 square feet of living area. It features a full finished basement and central air conditioning. Dwelling "2" is a class 2-07, 2-story frame dwelling. The dwelling is 4 years old and contains 688 square feet of living area. Features include central air conditioning and a two-car garage. This dwelling is on a slab foundation. The property has an 11,450 square foot site and is located in River Forest Township, Cook County.

The appellant's appeal is based on assessment equity and contention of law. The appellant submitted information on six comparable properties described as class 2-06 dwellings of masonry, frame, or stucco construction that range in size from 2,346 to 3,205 square feet of living area. The dwellings range in age from 67 to 120 years. No information was provided regarding the neighborhood codes of the comparables. Features include full or partial basements, one with finished recreation

room area. One comparable has central air conditioning and five comparables have a fireplace. Five comparables feature two-car garages. The comparables have improvement assessments ranging from \$51,414 to \$75,984 or from \$20.17 to \$25.19 per square foot of living area. The appellant's analysis indicates the subject has an improvement assessment of \$79,583 or \$31.17 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses the subject parcel's combined 2008 improvement assessment for both buildings, but only uses the size and characteristics of the larger dwelling in support of the inequity claim. The subject's improvement assessment of building "1" is \$56,339 or \$22.07 per square foot of living area. Equity data was not submitted on building "2".

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 three properties comparable to building "1". The comparable properties are improved with two-story class 2-06 dwellings of masonry, frame, or stucco construction that range in size from 2,550 to 3,487 square feet of living area. The buildings range in age from 86 to 110 years. Two of the comparables feature full basements, and one has a partial basement. The comparables feature 2 or 2.5-car garages. Two comparables have central air conditioning and two have two fireplaces. The third comparable has one fireplace. These properties have improvement assessments ranging from \$73,578 to \$95,733 or from \$27.43 to \$31.03 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's contention of law argument was given little weight. The appellant argues the market values of comparable properties justified a reduction. The basis for this assertion was conversion of the assessments of the comparables to an estimated market value using the level of assessments in Cook County. Thus, this is no different from analyzing the "raw" assessments as discussed herein previously and no sales were provided to establish market value. The Board gave this argument little weight.

The appellant also 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Property Tax Appeal Board accords the appellant's inequity claim little weight. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwellings containing 2,553 and 688 square feet of living area, respectively. Thus, the Board finds the comparative analysis submitted by the appellant wherein only one of the subject's dwellings characteristics was analyzed using both dwellings assessments was improper and resulted in a flawed analysis and an incorrect assessment conclusion.

The Board further finds the appellant's own comparables support the larger dwelling's improvement assessment. The subject's property record cards for 2008 show the assessment breakdown between the two buildings as \$56,339 for building "1" and \$23,244 for building "2" for a total of \$79,583. The appellant's comparables had improvement assessments ranging from \$20.17 to \$25.19 per square foot of living area. The Board finds the subject dwelling "1"'s improvement assessment is \$22.07 per square foot of living area. This is within the range established by the appellant's comparables.

The Board finds the appellant's comparable #5 and the board of review comparable #3 most similar to the subject's building "1" in size and age. These comparables had improvement assessments of \$25.13 and \$31.03 per square foot of living area. The subject's improvement assessment for building "1" of \$22.07 per square foot of living area falls below the assessments of these most similar comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: July 19, 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.