



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

APPELLANT: Jeff Lowell
DOCKET NO.: 08-23029.001-R-1
PARCEL NO.: 04-01-403-017-0000

The parties of record before the Property Tax Appeal Board are Jeff Lowell, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$ 46,823
IMPR.: \$ 66,811
TOTAL: \$ 113,634

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is 50 years old and contains 2,996 square feet of living area. Features of the home include a partial finished basement, a fireplace, and a two-car garage. The subject is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six suggested comparable properties described as one or one and one-half story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 44 to 55 years old and contain from 2,519 to 3,112 square feet of living area. Each comparable has a two-car garage; five comparables have a fireplace; and five have central air conditioning. One comparable has a slab foundation; one has a partial finished basement; and four have unfinished basements, either full or partial. The comparables have improvement assessments ranging from \$4,420 to \$69,694 or from \$1.42 to \$23.83 per square foot of living area. Comparable #2 has an improvement assessment of \$4,420 for 2008. This appears to be a

prorated assessment; however, no proration factor was provided.¹ The subject's improvement assessment is \$66,811 or \$22.30 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$55,815 or \$18.63 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 \$113,634 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from 49 to 52 years old and contain from 3,192 to 3,421 square feet of living area.² Each comparable has a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. These properties have improvement assessments ranging from \$62,422 to \$85,524 or from \$19.07 to \$26.07 per square foot of living area. The comparable assessed at \$62,422 or \$19.07 per square foot of living area has an 80% prorated assessment, indicating an assessment at 100% of \$78,028 or \$23.84 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.

Both parties presented assessment data on a total of ten suggested comparables. All of the comparables submitted are one or one and one-half story, frame or frame and masonry dwellings with the same assigned neighborhood code as the subject property. The appellant's comparable #4 has a slab foundation that is unlike the subject's partial basement. The appellant's comparable #2 appears to have an improvement assessment for 2008 that was prorated, but a proration factor was not provided. As a result, these two comparables received reduced weight in the Board's analysis. The Board finds the board of review's comparables were generally more similar to the subject in age,

¹ Comparable #2's improvement assessment for 2009 is \$44,208 or \$14.21 per square foot of living area.

² The board of review's comparable #4 is described as being of deluxe quality while the subject and the other three comparables are described as being of average quality.

and the appellant's comparables #1, #3, #5, and #6 were generally more similar to the subject in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments that range from \$58,494 to \$85,524 or from \$19.79 to \$26.07 per square foot of living area. The subject's improvement assessment of \$66,811 or \$22.30 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, 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: July 19, 2013



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.