



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

APPELLANT: Katie Reap  
DOCKET NO.: 08-23045.001-R-1 through 08-23045.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Katie Reap, the appellant(s), by attorney Bernard Hammer in Winnetka, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-23045.001-R-1	05-17-112-015-0000	28,160	95,488	\$123,648
08-23045.002-R-1	05-17-112-014-0000	2,816	0	\$2,816

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 16,000 square foot parcel of land improved with a 103-year old, two-story, stucco, single-family dwelling containing 2,984 square feet of living area, three and one-half baths, two fireplaces, and a partial unfinished basement and a 1,600 square foot parcel of vacant land adjacent to the improved parcel. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted a brief arguing that the subject property's land and improvement are over assessed as compared to similar properties.

As to the land, the appellant submitted a grid listing the address, property identification number, land area, assessed value and assessment per square foot for 68 properties. The land assessments for these properties are \$1.32 or \$1.76 per square foot.

As to the improvement, the appellant's brief asserted that stucco improvements were over assessed by 32.7% when compared to masonry

improvements. The appellant further argues for an additional adjustment based on the cost to construct masonry versus stucco exteriors. The appellant also included a copy of the first page of the assessor's certificate of error process brochure, highlighted copies of articles concerning the drop in housing prices and the assessor's assessing methods, highlighted printouts from internet sites concerning costs to construct brick and stucco walls, how to construct brick and stucco walls, stucco construction problems, and repairing brick walls.

The appellant included descriptive and assessment information on 17 masonry comparables. The appellant's brief includes limited descriptive information on 21 masonry comparables. However, comparables #5 through #8 were excluded from the descriptive data grid. The 17 comparables are described as one, one and one-half or two-story, masonry, single-family dwellings. Amenities include two to six baths, one or two fireplaces for 16 properties, and air conditioning for 9 properties. The properties range: in age from 1 to 91 years; in size from 2,060 to 4,675 square feet of living area; and in improvement assessments from \$20.40 to \$27.03 per square foot of living area.

The appellant also included descriptive and assessment information on eight stucco comparables. These comparables are described as one, one and one-half or two-story, stucco, single-family dwellings. Amenities include two to six baths, one or two fireplaces for seven properties, and air conditioning for four properties. The properties range: in age from 54 to 96 years; in size from 1,790 to 5,975 square feet of living area; and in improvement assessments from \$15.41 to \$24.24 per square foot of living area.

The appellant's brief asserts that the articles included in the evidence show that the cost of brick veneer walls and two brick thick walls would cost more to construct than stucco walls. The appellant estimated how much the costs would be to construct these types of walls. The appellant also indicated this was a matter of judicial notice.

The appellant further argued the subject is 133% over assessed when compared to the average assessments of the masonry and stucco comparables' assessments. The appellant also argues that the 2008 real estate market has declined in value from 2006 and asked the PTAB to take judicial notice of this fact.

At hearing, the appellant's attorney, Bernard Hammer, argued that the subject property's land is over assessed when compared to the 68 comparables submitted by the appellant. He asserted that these properties are at \$1.32 or \$1.76 per square foot and that the subject should be assessed at the average value of \$1.74 per square foot.

As to the improvement, Mr. Hammer argued that the appellant's comparables show that the subject is over assessed. He argued that the average assessment of the masonry comparables is \$24.11

per square foot and the average assessment of the stucco comparables is \$21.24 per square foot. Mr. Hammer argues that the subject should be assessed at the average of the stucco comparables. He also argued that if you used the average of the masonry comparables and adjusted them downward by 13.5% for the difference between masonry and stucco, the average assessment would be the \$21.24

Mr. Hammer then requested the PTAB take judicial notice that stucco construction is less valuable than masonry construction. He further argued that the walls of masonry buildings are more expensive to erect while the maintenance of stucco is more expensive. He described stucco wall construction.

Mr. Hammer requested the PTAB take judicial notice that real estate values have declined in 2008 from 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$46,720 or \$2.92 per square foot and improvement assessment of \$95,488 or \$32.00 per square foot of living area were disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable. The properties are described as two-story, stucco, single-family dwellings. Amenities include two or three and one-half baths, one fireplace, air conditioning for one property, and a partial or full, unfinished basement. The properties range: in age from 87 to 95 years; in size from 3,336 to 3,528 square feet of living area; and in improvement assessments from \$32.15 to \$35.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the PTAB asked for information on the adjacent vacant parcel. Mr. Hammer requested that the PTAB take judicial notice of assessor's public records which show the size of the subject. The PTAB left the record open until June 8, 2012 and ordered the board of review to submit the property characteristic printout for the vacant parcel that is under appeal. The board of review failed to provide any information.

The board of review's representative, Michael Terebo, rested on the evidence previously submitted.

Mr. Terebo testified that the board of review did not object to the appellant's request for judicial notice in regards to the decline in the market from 2007 to 2008. He testified that the board of review recognizes what has happened in the market. He argued that the issue before the PTAB is a uniformity argument and not a market value argument. As to the request for judicial notice in regards to masonry construction being more valuable than stucco construction, Mr. Terebo testified he takes no position on this request in as much as there is no appraisal to review which shows that masonry is more valuable than stucco.

In response to questions, Mr. Terebo referenced the three comparables submitted by the board of review.

In rebuttal, the appellant submitted a brief asserting that the board of review failed to provide any legal argument or clear and convincing evidence to rebut the appellant's arguments and evidence. The appellant argues that the board of review's three comparables do not show the subject is properly assessed, but that these three properties are also over assessed.

In rebuttal at hearing, Mr. Hammer asserted that the board of review failed to submit any evidence to rebut the disparity between the 21 masonry comparables and the stucco subject property. In addition, he argued there is no evidence to rebut that the eight stucco properties are assessed less than the subject property and he argued that the board of review's evidence does not rebut the appellant's evidence. Mr. Hammer asserts the three comparables submitted by the board of review are also over assessed.

Mr. Hammer further argued that the board of review did not submit any evidence in regard to the land assessment.

In rebuttal at hearing, the board of review argued that there is no evidence to show that a masonry improvement is always going to be deemed higher in value to a stucco improvement. He asserted the appellant's argument is one of uniformity. He argued that the PTAB should compare apples to apples or stucco to stucco and not stucco to masonry.

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 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 PTAB finds the appellant has not met this burden.

As to the requests for judicial notice, the PTAB takes judicial notice that the real estate market declined from 2007 to 2008. However, the PTAB does not take judicial notice that stucco construction is less valuable than masonry construction. The PTAB finds that this fact is not commonly known or readily ascertainable and is subject to reasonable dispute.

As to the land, the PTAB finds that the appellant's land comparables are similar to the subject's land. These 68 properties range in size from 1,650 to 103,421 square feet and have land assessments of \$1.32 or \$1.76 per square foot. In comparison, the subject's land assessment of \$2.92 per square

foot is above the range of these comparables. Therefore, the PTAB finds that the subject's land assessment, including the adjacent 1,600 square foot parcel, is not supported and a reduction in the land assessment is warranted.

The parties presented a total of 17 masonry and 11 stucco properties suggested as comparable. The PTAB finds the board of review's comparables and the appellant's stucco comparable #2 most similar to the subject in size, age, design, and construction. The properties range: in age from 83 to 95 years; in size from 2,704 to 3,528 square feet of living area; and have improvement assessments from \$21.12 to \$32.42 per square foot of living area. In comparison, the subject's improvement assessment of \$32.00 per square foot of living area is within the range of these comparables.

Although the appellant submitted comparables that are masonry construction and argued that they are assessed less than the subject which is stucco construction, the PTAB finds that exterior construction is not the only element used to determine comparability and that all the characteristics are considered to determine if the subject is equitably assessed.

Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment 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.

*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: September 21, 2012

*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.