FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kimberly Wolfe-Tanner
DOCKET NO.: 08-23064.001-R-1
PARCEL NO.: 11-07-114-013-0000

The parties of record before the Property Tax Appeal Board are Kimberly Wolfe-Tanner, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, 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:	$ 34,428
IMPR.:	$ 59,071
TOTAL:	$ 93,499

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story, single-family dwelling of frame construction. The building is 103 years old and contains 2,305 square feet of living area. Features include a full unfinished basement, central air conditioning, and a fireplace. Building #2 is a one-story, single-family dwelling of frame construction. The building is 115 years old and contains 956 square feet of living area. Features include a full unfinished basement, central air conditioning, and two fireplaces. Building #1 is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance, and building #2 is classified as a class 2-02 residential property. The subject property is located in Evanston, Evanston Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process; however, only the improvement assessment for building #1 is at issue in this appeal. In Section III of the residential appeal form, the appellant disclosed that the subject property sold in 2007 for $935,000 or for $405.64 per square foot of building area, land included. The appellant submitted information on five suggested comparable properties for building #1. No equity evidence was submitted for building #2. The

comparable properties for building #1 are described as two-story dwellings of frame or stucco construction. The comparable properties have the same assigned classification and neighborhood codes as the subject, and they are located within one-half mile of the subject property. The comparable dwellings are from 89 to 139 years old and contain from 2,367 to 3,259 square feet of living area. Each comparable has a full unfinished basement and a garage; three comparables have central air conditioning; and four have fireplaces. The comparables have improvement assessments ranging from $34,335 to $60,683 or from $13.64 to $18.62 per square foot of living area. On the grid analysis, the appellant listed building #1's improvement assessment as $59,071 or $25.63 per square foot of living area. However, that is actually the combined improvement assessment for both of the subject's buildings. Building #1's improvement assessment is actually $44,531 or $19.32 per square foot of living area. Based on this evidence, the appellant requested that building #1's improvement assessment be reduced to $36,511 or $15.84 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 $93,499 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties for building #1 and three suggested comparable properties for building #2. The three comparables for building #1 consist of two-story, single-family dwellings of stucco, masonry, or frame and masonry construction. The comparables have the same neighborhood and classification codes as the subject, and they are located one-quarter mile of the subject. The dwellings range in age from 84 to 97 and contain from 2,338 to 2,695 square feet of living area. Each comparable has a full unfinished basement, a garage, and one or two fireplaces. Two comparables have central air conditioning. These properties have improvement assessments ranging from $58,378 to $68,855 or from $24.97 to $28.15 per square foot of living area.

The three comparables for building #2 consist of one-story, single-family dwellings of frame or frame and masonry construction. The comparables have the same neighborhood and classification codes as the subject, and they are located within one-half mile of the subject. The comparable dwellings are from 114 to 127 years old and contain from 918 to 943 square feet of living area. One dwelling has a full finished basement, and two have unfinished basements, either full or partial. Two comparables have a garage. These properties have improvement assessments ranging from $24,747 to $24,935 or from $26.24 to $27.16 per square foot of living area.

For the 2008 assessment year, building #1 has an improvement assessment of $44,531 or $19.32 per square foot of living area, and building #2 has an improvement assessment of $14,540 or $15.21 per square foot of living area.

As part of its evidence, the board of review disclosed that the subject property sold in April 2007 for $935,000 or for $405.64 per square foot of living area, land included. 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 building #1's assessment is not warranted.

The appellant contends unequal treatment in building #1'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 eight suggested comparables for building #1. The appellant's comparables #1 and #3 were much larger than building #1 and received reduced weight in the Board's analysis. The Board finds the appellant's comparables #2, #4, and #5 and the board of review's comparables were very similar to building #1 in size and were generally similar in age. Despite some differences in exterior construction, these six comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $34,335 to $68,855 or from $14.13 to $28.15 per square foot of living area. Building #1's improvement assessment of $44,531 or $19.32 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 building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board further finds that evidence was submitted indicating that the improvement assessment for building #2 is equitable.

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 statue 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 building #1 is inequitably assessed. Therefore, the

Property Tax Appeal Board finds that building #1'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: June 22, 2012

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.