



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

APPELLANT: Christie Savage
DOCKET NO.: 08-23343.001-R-1
PARCEL NO.: 05-27-111-012-0000

The parties of record before the Property Tax Appeal Board are Christie Savage, 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: \$ 74,170
IMPR.: \$ 267,798
TOTAL: \$ 341,968

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is 71 years old and contains 3,645 square feet of living area. Features of the home include a full unfinished basement, a fireplace, and a one and one-half car attached garage. The subject is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Kenilworth, New Trier Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on three suggested comparable properties described as two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood codes as the subject, and one of the comparables is located on the same tax block as the subject. The comparable dwellings are from 55 to 114 years old and contain

¹ Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

from 3,428 to 4,576 square feet of living area. Two of the three comparables have the same assigned classification code as the subject, and the other comparable is a class 2-78 residential property.² Two dwellings have full finished basements, and one has a partial unfinished basement. Each comparable has three fireplaces and a garage, and two have central air conditioning. The comparables have improvement assessments ranging from \$167,214 to \$242,528 or from \$36.71 to \$55.39 per square foot of living area. The subject's improvement assessment is \$267,798 or \$73.47 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$198,288 or \$54.40 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 \$341,968 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from 66 to 99 years old and contain from 3,233 to 4,089 square feet of living area. Two of the comparables are described as being of deluxe quality, while the subject and the other two comparables are described as being of average quality. Three dwellings have full unfinished basements, and one has a crawl-space foundation. Each comparable has from one to three fireplaces; three have garages; and two have central air conditioning. These properties have improvement assessments ranging from \$242,475 to \$383,198 or from \$75.00 to \$115.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$73.47 per square foot of living area.

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 seven suggested comparables. The appellant's comparables #1 and #2 were 25% and 26% larger in size than the subject, respectively,

² Class 2-78 is a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet.

and comparable #2 was 44 years older. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparable #4 was 29 years older than the subject and had a crawl-space foundation that was dissimilar from the subject's full unfinished basement. This comparable also received reduced weight.

The Board finds the appellant's comparable #3 and the board of review's comparables #1 through #3 were very similar to the subject in size, design, exterior construction, location, and foundation. Additionally, the board of review's comparables #1 and #2 were most similar to the subject in age. Despite these similarities, there were differences between these comparables and the subject. The appellant's comparable #3 had a different classification code than the subject, but this difference was due to the dwelling's age being less than 62 years old. Nevertheless, the appellant's comparable #3 was very similar to the subject in size and was only 15 years newer than the subject. The board of review's comparables #2 and #3 were described as being of deluxe quality, while the subject was described as being of average quality. However, the superior attribute of deluxe quality helps to explain why their improvement assessments on a per square foot basis were higher than the subject's. Despite these differences, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$189,876 to \$383,198 or from \$55.39 to \$115.07 per square foot of living area. The subject's improvement assessment of \$267,798 or \$73.47 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 Board gave no weight to the appellant's contention of law argument because the appellant failed to cite supporting legal authority; the contention of law made in the record is not subservient and/or lacks clarity to challenge uniformity; and it is based on estimated market values and not active sales. The Board finds the subject's assessment is uniform after consideration of all of the comparables in the record.

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.

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: June 22, 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.