FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Leendert Kleinjan
DOCKET NO.: 08-23426.001-R-1
PARCEL NO.: 01-24-300-030-0000

The parties of record before the Property Tax Appeal Board are Leendert Kleinjan, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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:	$17,991
IMPR.:	$88,572
TOTAL:	$106,563

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,848 square feet of living area. The dwelling is 16 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 56,223 square foot site and is located in South Barrington, Barrington Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as multi-story dwellings of frame and masonry construction that ranged in size from 4,904 to 4,986 square feet of living area. The dwellings ranged in age from 18 to 28 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement and central air conditioning. Three of the comparables have recreation rooms in the basement. Two comparables have two fireplaces and two comparables have one fireplace. Garages ranged from 2-car to 3.5-car garages. The comparables have improvement assessments ranging from $65,481 to $78,350 or from $13.34 to $15.86 per square foot of living area. The subject's improvement assessment is $88,572 or $18.27 per square foot of living area. Based on this evidence, the appellant requested a

reduction in the subject's improvement assessment to $70,319 or $14.50 per square foot of living area.

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 four comparable properties improved with one or two-story dwellings of frame and masonry construction that ranged in size from 3,732 to 4,832 square feet of living area. The dwellings ranged in age from 16 to 55 years old. Three of the comparables have full basements; one of which has a finished recreation room. All of the comparables have central air conditioning. Two comparables have two fireplaces and two comparables have one fireplace. Three comparables have three-car garages and one has a two-car garage. These properties have improvement assessments ranging from $81,676 to $91,396 or from $18.91 to $23.62 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 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 parties to the appeal submitted a total of eight comparables for the Board's consideration. The Board finds the appellant's comparables 1 and 2 and board of review comparables 1 and 2 are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $13.34 to $18.92 per square foot of living area. The subject's improvement assessment of $18.27 per square foot of living area falls within the range established by the best comparables in this record. The Board gave diminished weight to board of review comparable 4 and appellant's comparable 1 due to age of the improvements. Board of review comparable number 4 was also a different style than the subject; was smaller than the subject; and was not located in the same neighborhood as the subject property. Appellant's comparable number 4 was also given less weight due to several features that were different than the subject. 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.

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 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.

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.