FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Mitchell
DOCKET NO.: 08-23859.001-R-1
PARCEL NO.: 02-07-103-012-0000

The parties of record before the Property Tax Appeal Board are William Mitchell, 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:	$ 18,385
IMPR.:	$ 85,705
TOTAL:	$ 104,090

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 24 years old and contains 5,494 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. According to the board of review, the dwelling is of deluxe quality and is in an above average state of repair. The subject is classified as a class 2-09 residential property (two or more story residence, any age, 5,000 square feet and over) under the Cook County Real Property Assessment Classification Ordinance and is located in Inverness, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested properties described as two-story dwellings of masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject, and they are located in the same township section as the subject. The comparable dwellings are from seven to twenty-three years old and contain from 6,157 to 6,757 square feet of living area. Each dwelling has a full basement, one of which is finished, and each has central air conditioning, two fireplaces, and an attached garage, either three-car or four-car. The comparables have

improvement assessments ranging from $71,967 to $98,044 or from $11.49 to $14.98 per square foot of living area. The subject's improvement assessment is $85,705 or $15.60 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $73,578 or $13.39 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 $104,090 was disclosed. The board of review presented descriptions and assessment information on four suggested properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Three of the comparables are located in the same township section as the subject. The dwellings are from 20 to 39 years old and contain from 5,010 to 6,094 square feet of living area. Three of the comparables are described as being of deluxe quality, and two are described as being in an above average state of repair. One dwelling has a full finished basement, and three dwellings have unfinished basements, either full or partial. Each comparable has central air conditioning, one or three fireplaces, and an attached garage from two-car to four-car. These properties have improvement assessments ranging from $81,264 to $109,387 or from $16.14 to $18.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment of $15.60 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.

The parties presented assessment data on a total of seven suggested comparables. All of the comparables submitted were two-story, masonry or frame and masonry dwellings with over 5,000 square feet of living area and features that were generally similar to the subject. However, the appellant's comparables #1 and #2 were 14 and 16 years newer than the subject and received reduced weight in the Board's analysis. The board of review's comparable #4 was 16 years older than the subject and also received reduced weight.

The Board finds the appellant's comparables #3 and the board of review's comparables #1-3 were very similar to the subject in age. These four comparables were also generally similar to the

subject in size and location. Additionally, the Board finds the board of review's comparables #1-#3 were like the subject in either being described as of deluxe quality or in an above average state of repair. Due to their similarities to the subject, the appellant's comparable #1 and the board of review's comparables #1-#3 received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $92,219 to $109,387 or from $14.98 to $18.26 per square foot of living area. The subject's improvement assessment of $85,705 falls below these assessments, and the subject's improvement assessment of $15.60 per square foot of living area falls within the range established by the most similar comparables on a per square foot basis. 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 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 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: May 18, 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.