



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

APPELLANT: Rhonda Swanson  
DOCKET NO.: 08-24005.001-R-1  
PARCEL NO.: 14-33-128-084-0000

The parties of record before the Property Tax Appeal Board are Rhonda Swanson, 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:** \$22,740  
**IMPR:** \$231,928  
**TOTAL:** \$254,668

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story dwelling of masonry construction containing 4,740 square feet of living area. The dwelling is 4 years old. Features of the home include a full finished basement, central air conditioning, three fireplaces and a 2.5-car garage. The property has a 3,008 square foot site and is located in North Chicago 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 masonry construction that ranged in size from 4,726 to 4,968 square feet of living area. The dwellings ranged in age from 3 to 7 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full finished basement, central air conditioning, 1 to 3 fireplaces and either a 2 or 2.5-car garage. The comparables have improvement assessments ranging from \$214,087 to \$227,982 or from \$45.29 to \$45.89 per square foot of living area. The subject's improvement assessment is \$231,928 or \$48.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$216,178 or \$45.61 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 two comparable properties improved with three-story dwellings of masonry construction. The comparables contain 4,233 and 4,686 square feet of living area, respectively and are 1 and 2 years old. One comparable has a full unfinished basement and the other comparable has a partial basement with recreation room finish. The comparables have central air conditioning and two fireplaces. One comparable has a 1.5-car garage and the other comparable has a 2-car garage. These properties have improvement assessments of \$263,156 and \$280,263 or \$59.81 and \$62.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Board also noted on its equity grid that the two comparables sold in 2006 and that the subject property sold in February 2007 for a price of \$3,125,000 or \$659.28 per square foot of living area, land included.

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 Board finds the comparables submitted by both the appellant and the board of review are similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received equal weight in the Board's analysis. These comparables ranged in size from 4,233 to 4,981 square feet of living area and ranged in age from 1 to 7 years old. The comparables had improvement assessments that ranged from \$45.29 to \$62.17 per square foot of living area. The subject's improvement assessment of \$48.92 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Property Tax Appeal 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.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

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

*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.