



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

APPELLANT: Colleen S & Richard Bennett/Colombik  
DOCKET NO.: 08-24694.001-R-1  
PARCEL NO.: 01-11-105-008-0000

The parties of record before the Property Tax Appeal Board are Colleen S & Richard Bennett/Colombik, the appellant(s); 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:** \$ 25,560  
**IMPR.:** \$ 132,636  
**TOTAL:** \$ 158,196

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 213,008 square foot parcel improved with an eighteen-year-old, two-story, single-family dwelling of masonry construction containing 7,029 square feet of living area and located in Barrington Township, Cook County. Features of the residence include three full bathrooms, two half-baths, a full-finished basement, central air-conditioning, three fireplaces and a three-car attached garage.

The appellant, Richard Colombik, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located within 1.5 miles of the subject. The improvements range in size from 5,202

to 15,697 square feet of living area and range in age from one to 68 years old. The comparables contain from three to nine full bathrooms, a partial or full-unfinished basement and multiple fireplaces. Three comparables have central air-conditioning as well as a multi-car attached garage. The improvement assessments range from \$14.24 to \$16.65 per square foot of living area.

At hearing, the appellant argued that the subject property is located on a busy highway and due to its poor location the subject's market value is negatively impacted. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$158,196. The subject's improvement assessment is \$132,636 or \$18.87 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 6,491 to 7,744 square feet of living area and range in age from 15 to 18 years old. The comparables contain from four to six full bathrooms, a full-finished or unfinished basement, central air-conditioning, from one to four fireplaces and a multi-car attached garage. The improvement assessments range from \$19.20 to \$20.18 per square foot of living area.

At hearing, the board of review's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a three-page letter highlighting various differences between the subject and the board of review's comparables.

After hearing the testimony 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 appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 appellants have not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size,

amenities, age, exterior construction and location and have improvement assessments ranging from \$19.20 to \$20.18 per square foot of living area. The subject's per square foot improvement assessment of \$18.87 falls below the range established by these properties. The Board finds the appellants' comparables vary significantly from the subject in size. In addition, they differ from the subject in exterior construction and/or age and therefore, accorded less weight. After considering adjustments and the differences in both parties' suggested 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.

Next, the appellant argued that the subject property is located on a busy highway and due to its poor location the subject's market value was negatively impacted. The Board finds this argument unpersuasive in that the appellants failed to provide any evidence to show how the subject's market value was negatively impacted due to its location.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 24, 2011

*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.