



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

APPELLANT: George A. Moser
DOCKET NO.: 08-25364.001-R-1
PARCEL NO.: 01-11-105-047-0000

The parties of record before the Property Tax Appeal Board are George A. Moser, the appellant, by attorney William M. McGuffage of the Law Offices of John P. Fitzgerald, Ltd., 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: \$18,603
IMPR.: \$205,799
TOTAL: \$224,402

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an approximately 26-year-old, 1.5 to 1.9 story single-family dwelling of frame and masonry construction that contains 8,896 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, a partial attic with finished living area and a three-car attached garage. The subject site contains 155,030 square feet of land area and is located in Barrington Hills, Barrington Township, Cook County. The property is classified as a Class 2-04 one story residence, any age, 1,801 square feet and over, under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record and matters of which official notice may be taken.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-29928.001-R-1. (86 Ill.Admin.Code Sec. 1910.90(i)). In that prior appeal the Property Tax Appeal Board rendered a decision, based on equity and the weight of the evidence as presented in testimony and through the written record submitted by the parties, lowering the assessment of the subject property to a total assessment of \$224,402. In addition, based on the evidence in that 2007 assessment appeal, the Board found the subject was a two-story dwelling containing 11,972 square feet of living area with features that included four fireplaces. The 2007 reduced improvement assessment of \$205,799 based on the size determination of 11,972 square feet reflected an improvement assessment of \$17.19 per square foot of living area.

In this 2008 assessment appeal, the appellant has alleged a lack of assessment uniformity and also challenged the dwelling size as determined by the assessing officials. The appellant contends that the assessing officials assert the dwelling contains 11,972 square feet of living area. In support of these assertions, the appellant submitted an "Appraisal Consulting Report" prepared by Martin L. Houlihan, a State Certified General Real Estate Appraiser, employed by Byrnes, Houlihan & Walsh, LLC.

The appraiser described the subject as a Class 2-09, two or more story residence, any age, 5,000 square feet and over, structure under the Ordinance. Houlihan further described the subject as a part one-story and part two-story frame and masonry single-family dwelling. He reported having made a personal inspection of the exterior only of the property. As to the size issue, Houlihan reported the dwelling contains 8,488 square feet of living area "based on our review of the architectural plans for the subject property." Severely reduced 8.5 inch by 11 inch copies of the architectural plans were attached to the report. The appraiser did not assert that any actual exterior measurements of the subject dwelling were made to confirm the size determination based on the architect's drawings.

The appraiser's lack of uniformity analysis consisted of a presentation of five suggested Class 2-09 comparables located in the same neighborhood code assigned by the assessor as the subject property. The suggested comparable frame or masonry dwellings range in age from 16 to 36 years old and range in size from 7,000 to 10,634 square feet of living area. These comparables have improvement assessments ranging from \$102,691 to \$162,549 or from \$12.73 to \$17.15 per square foot of living area. Next, the appraiser considered differences for assessment date, location, assessor's class, building size, age and construction type of the comparables to the subject. Houlihan found no adjustments were necessitated to the comparables, except for age and exterior construction. From this analysis, the appraiser opined that the subject should have an improvement assessment of \$127,000 or \$15.00 per square foot of living area, rounded.

The appellant also submitted a copy of the 2008 Final Decision of the Cook County Board of Review reflecting the subject's a total assessment of \$224,402 consisting of a land assessment of \$18,603 and an improvement assessment of \$205,799 or \$24.26 per square foot of living area based on the appraiser's size determination of 8,488 square feet.

Based on this evidence, in Section 2c of the Residential Appeal petition the appellant requested an improvement assessment reduction to \$108,397 or \$12.77 per square foot of living area based on the size determination of 8,488 square feet of living area for a total assessment with land of \$127,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$224,402 was disclosed. The board of review submitted property characteristic sheets and assessment information on the subject and four suggested comparables to demonstrate the subject was being assessed uniformly.

As to the dwelling size issue, the board of review submitted a copy of the subject's property characteristics sheet where the dwelling was described as a 1.5 to 1.9-story frame and masonry single-family structure that contains 8,896 square feet of living area. Moreover, the subject is a Class 2-04 residence under the Ordinance. In the attached grid analysis, the subject is incorrectly described as a two-story dwelling that contains 11,972 square feet of living area with a partial basement and four fireplaces.

The subject's 2008 improvement assessment of \$205,799 at the subject's dwelling size of 8,896 square feet of living area as shown on the property characteristics sheet reflects an improvement assessment of \$23.13 per square foot of living area.

In support of the subject's improvement assessment, the board of review presented a grid analysis of four suggested comparable dwellings that were each Class 2-04 structures under the Ordinance which were located in the same neighborhood code assigned by the assessor as the subject property. The dwellings were described as either 1-story or 1.5-story frame or frame and masonry residences that range in age from 8 to 51 years old. The dwellings range in size from 3,809 to 9,498 square feet of living area. Features include partial basements, one of which is finished as a recreation room, central air conditioning, two to four fireplaces and three-car or four-car garages. The comparables have improvement assessments ranging from \$108,616 to \$281,616 or from \$24.22 to \$29.65 per square foot of living area.

Based on the foregoing, 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 Property Tax Appeal Board takes notice that 2007 and 2008 are within the same general assessment period for Barrington Township. (86 Ill.Admin.Code Sec. 1910.90(i)).

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect** for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment. The record further indicates that the subject property is an owner occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. Moreover, while the appellant has challenged the reported dwelling size of the subject, the Board finds that the provisions of Section 16-185 of the Property Tax Code prohibit any adjustment in the subject's 2008 assessment of this owner-occupied dwelling in the absence of evidence that the subject property sold in the interim or that the decision of the Board was reversed or modified upon review.

As an alternative analysis, the appellant has contended 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). 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 Property Tax Appeal Board finds that both parties submitted descriptions and assessment information on nine suggested comparable properties. The Board has given less weight to the appellant's comparables #3 and #4 and the board of review's comparables #3 and #4 due to differences in size as compared to

the subject dwelling. Thus, the Board finds the remaining five comparables presented by both parties were most similar to the subject in location, design, size and amenities. These comparables have improvement assessments ranging from \$102,691 to \$281,616 or from \$12.73 to \$29.65 per square foot of living area. The subject's improvement of \$205,799 or \$23.13 per square foot of living area falls within the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment is not warranted on grounds of lack of uniformity.

For the reasons set forth above, the Property Tax Appeal Board finds that a change in the subject's 2008 assessment is not 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: March 23, 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.