



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

APPELLANT: Robert Wagner
DOCKET NO.: 08-25579.001-R-1
PARCEL NO.: 18-30-208-032-0000

The parties of record before the Property Tax Appeal Board are Robert Wagner, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 21,486
IMPR.: \$ 69,109
TOTAL: \$ 90,595

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of stucco construction. The dwelling is 12 years old and contains 3,863 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two and one-half car attached garage. The subject is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Burr Ridge, Lyons Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six suggested properties described as stucco, masonry, or frame and masonry dwellings that have the same assigned neighborhood and classification codes as the subject. According to the appellant, the comparables are located from 2.25 to 4 miles from the subject. The comparable dwellings are from two to sixteen years old and contain from 3,844 to 4,814 square feet of living area. Each comparable has central air conditioning, an attached garage, and a full basement, one of which is finished. Four dwellings have one or two fireplaces. The comparables have improvement assessments ranging from \$62,449 to \$76,535 or \$15.90 to \$18.10 per square foot of living area. The subject's improvement assessment is \$76,418 or \$19.78 per square foot of living area. Based on this evidence, the appellant requested that the

subject's improvement assessment be reduced to \$64,507 or \$16.70 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 \$97,904 was disclosed. The board of review presented descriptions and assessment information on two suggested properties consisting of two-story dwellings of masonry construction. Both comparables have the same assigned neighborhood and classification codes as the subject, and one is located one-quarter mile from the subject. The dwellings are one and four years old and contain 4,116 and 4,016 square feet of living area, respectively. These comparables have full unfinished basements, central air conditioning, two fireplaces, and an attached garage. These properties have improvement assessments of \$22,461 and \$78,582 or \$5.46 and \$19.57 per square foot of living area, respectively. The comparable assessed at \$5.46 per square foot of living area has an assessment that reflects new construction. 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 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 met this burden.

Both parties presented assessment data on a total of eight suggested comparables. None of the comparables submitted were similar to the subject property in all respects. The board of review's comparable #2 has an improvement assessment that reflects new construction and, as a result, received reduced weight in the Board's analysis. The appellant's comparables #2, #4, and #5 had significantly more living area than the subject and also received reduced weight.

The Board finds the appellant's comparables #1, #3, and #6 and the board of review's comparable #1, despite differences in exterior construction and location, were very similar to the subject in size and were generally similar in age. Of these four comparables, the appellant's comparable #3 was the most similar to the subject in size and age. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$62,449 to \$78,582 or \$16.25 to \$19.57 per square foot of living area. The subject's improvement assessment of \$76,418 or \$19.78 per square foot of living area falls above

the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

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: May 18, 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.