



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

APPELLANT: Larry Funk
DOCKET NO.: 08-25864.001-R-1
PARCEL NO.: 04-24-200-069-0000

The parties of record before the Property Tax Appeal Board are Larry Funk, 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: \$14,213
IMPR.: \$39,567
TOTAL: \$53,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1½-story dwelling of masonry construction containing 1,536 square feet of living area. The dwelling is 52 years old. Features of the home include a partial unfinished basement and a 2-car garage. The property has a 14,806 square foot site and is located in Northfield, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as 1-story dwellings of masonry construction that range in size from 1,624 to 1,734 square feet of living area. The dwellings range in age from 49 to 58 years. Each comparable has the same neighborhood code as the subject property. Two comparables feature full basements, one with finished area, and one is on a slab foundation. All have central air conditioning and 1 or 2-car garages. Two comparables feature 1 or 2 fireplaces. The comparables have improvement assessments ranging from \$29,800 to \$41,703 or from \$18.11 to \$24.25 per square foot of living area. The subject's improvement assessment is \$39,567 or \$25.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$34,004 or \$22.14 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 four comparable properties improved with 1 or 1½-story dwellings of masonry, frame, or frame and masonry construction that range in size from 1,575 to 1,720 square feet of living area. The dwellings range in age from 52 to 59 years. Each has the same neighborhood code as the subject property. Three comparables feature full or partial unfinished basements and one is on a crawl-space foundation. All comparables feature 1 or 2 fireplaces and 1 or 2-car garages. Three have central air conditioning. These properties have improvement assessments ranging from \$40,883 to \$46,682 or from \$25.81 to \$27.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant cited differences between the board of review comparables and the subject related to design, quality of construction and features.

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 neither party submitted comparables that were particularly similar to the subject. Only one comparable was a 1½ story dwelling like the subject but it was frame construction. Two comparables lacked basements. However, the Board is bound to make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds both parties submitted comparables with improvement assessments ranging from \$18.11 to \$27.80 per square foot of living area. The subject's improvement assessment of \$25.76 per square foot of living area falls within the range established by both parties' comparables. After considering adjustments and differences in both parties' comparables, the Board finds the subject's assessment is equitable 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 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.