



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

APPELLANT: Allen H. Smith  
DOCKET NO.: 08-27914.001-R-1  
PARCEL NO.: 18-07-304-014-0000

The parties of record before the Property Tax Appeal Board are Allen H. Smith, the appellant, by attorney Joel R. Monarch 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: \$ 28,120  
IMPR: \$ 220,324  
TOTAL: \$ 248,444**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is seven years old and contains 5,189 square feet of living area. Features include a full finished basement, central air conditioning, a fireplace, and a three-car garage. The subject property is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Hinsdale, Lyons Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties described as two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Four of the comparables are classified as class 2-08 residential property, and four are classified as class 2-09.<sup>2</sup> The comparable dwellings are from three to sixteen years old and contain from 4,560 to 5,742 square feet of living area. Five comparables have full unfinished basements, and three have finished basements, either full or partial. Each comparable has a garage, central air conditioning,

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<sup>1</sup> Class 2-09 is a two or more story residence, any age, 5,000 square feet and over.

<sup>2</sup> Class 2-08 is a two or more story residence, up to 62 Years, from 3,801 to 4,999 square feet.

and from two to four fireplaces. The comparables have improvement assessments ranging from \$124,949 to \$218,311 or from \$27.40 to \$38.02 per square foot of living area. The subject's improvement assessment is \$220,324 or \$42.46 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$148,617 or \$28.64 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 \$248,444 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from two to eighty-four years old and contain from 5,190 to 5,991 square feet of living area. Three comparables have finished basements, either full or partial, and one comparable has a full unfinished basement. Each comparable has central air conditioning, from one to four fireplaces, and a garage. These properties have improvement assessments ranging from \$133,102 to \$236,387 or from \$22.22 to \$44.38 per square foot of living area. The comparable assessed at \$133,102 or \$22.22 per square foot of living area has had a 50% proration factor applied to its assessment, indicating an improvement assessment at 100% of \$266,204 or \$44.43 per square foot of living area. 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 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 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 not met this burden.

Both parties presented assessment data on twelve suggested comparables. The Board finds the board of review's comparable #2 was substantially older than the subject and comparable #3 had considerably more living area. As a result, these comparables received reduced weight in the Board's analysis. The remaining ten comparables were somewhat similar to the subject in living area and most other respects. However, the Board finds that board of review comparable #4 was nearly identical to the subject in living area and was very similar to the subject in location, design, age, and foundation. In addition, the appellant's comparables #2 and #6 and the board of review's comparable #1 were also very similar to the subject in living area, location,

design, exterior construction, age, and most features. Thus, due to their greater similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$146,446 to \$230,412 or from \$29.51 to \$44.38 per square foot of living area. The subject's improvement assessment of \$220,324 or \$42.46 per square foot of living area falls within 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 equitable and a reduction in the subject's 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: August 23, 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.