



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

APPELLANT: Judith Frank
DOCKET NO.: 08-28517.001-R-1
PARCEL NO.: 10-33-435-018-0000

The parties of record before the Property Tax Appeal Board are Judith Frank, the appellant, by attorney Paul L. Langer of Proskauer Rose LLP 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: \$ 19,872
IMPR.: \$ 99,984
TOTAL: \$ 119,856

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 approximately 56 years old and contains 4,306 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a two-car garage. The subject property is located in Lincolnwood, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as two-story dwellings of masonry construction. Three of the comparable properties have the same assigned neighborhood code as the subject. The comparables are located from 0.1 to 0.5 of a mile from the subject property. The comparable dwellings are from two to fifty-one years old and contain from 4,186 to 7,916 square feet of living area. Each comparable has a garage, central air conditioning, and a full basement, three of which are finished.¹ Three comparables have two fireplaces. The comparables have improvement assessments ranging from \$66,660 to \$95,620 or from \$10.74 to \$20.76 per square foot of living area. The subject's

¹ The appellant did not disclose information on the comparables' foundations on the grid analysis. However, the appellant provided the property characteristic sheets for each of the comparable properties.

improvement assessment is \$99,984 or \$23.22 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$67,992 or \$15.79 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 \$119,856 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Two of the comparables are located one-quarter mile from the subject property. The dwellings are from 46 to 57 years old and contain from 3,947 to 4,308 square feet of living area. Two of the comparables are described as being of deluxe quality. Two comparables have slab foundations; one comparable has a partial unfinished basement; and another comparable has a full finished basement. Each comparable has a garage and from one to three fireplaces. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$90,977 to \$100,535 or from \$23.04 to \$24.18 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 a total of eight suggested comparables. The appellant's comparables #1, #2, and #4 were considerably newer than the subject; comparables #1 through #3 were significantly larger than the subject; and comparable #4 had a different assigned neighborhood code than the subject. Consequently, the appellant's comparables received reduced weight in the Board's analysis. The board of review comparables #2 and #3 had slab foundations that were unlike the subject's full unfinished basement and also received reduced weight. The Board finds the board of review comparables #1 and #4 were similar to the subject in location, age, size, story height, exterior construction, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$100,535 and \$91,860 or \$24.18 and \$23.04 per square foot of living area, respectively. The subject's improvement assessment of \$99,984 or \$23.22 per square

foot of living area falls between the improvement assessments of 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.

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: 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.