



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

APPELLANT: Thomas Kuhns
DOCKET NO.: 08-28673.001-R-1
PARCEL NO.: 04-13-305-063-0000

The parties of record before the Property Tax Appeal Board are Thomas Kuhns, 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: \$39,414
IMPR.: \$96,436
TOTAL: \$135,850

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,526 square feet of living area. The dwelling is 70 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The property has a 57,962 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 four comparable properties described as two-story dwellings of masonry, frame, or frame and masonry construction that ranged in size from 3,155 to 4,325 square feet of living area. The dwellings ranged in age from 37 to 66. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement and a two-car attached garage. Two of the comparables have central air conditioning and three have a single fireplace. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$71,271 to \$107,216 or from \$22.59 to \$24.79 per square foot of living area. The subject's improvement assessment is \$96,436 or \$27.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,129 or \$23.58 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 two-story dwellings of frame and masonry construction that range in size from 3,205 to 3,767 square feet of living area. The dwellings range in age from 65 to 70 years old. Each has the same neighborhood code as the subject property. Three of the comparables have a partial basement and one comparable is built over a concrete slab foundation. One comparable has a finished recreation room in the basement. Three comparables have central air conditioning. One comparable has a single fireplace and three comparables have two fireplaces. Two comparables have two-car garages and a third comparable has a 2.5-car garage. These properties have improvement assessments ranging from \$98,994 to \$151,417 or from \$27.01 to \$47.24 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 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 that the board of review comparables are the most similar to the subject in size, exterior construction, features and age; with comparables numbers 1 and 2 being the most similar. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$30.74 and \$27.01 respectively, per square foot of living area. The subject's improvement assessment of \$27.35 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to appellant's comparables numbers 1, 2 and 4. Comparable number 1 has 4,325 square feet of living area which is 23% greater in size than the subject. Comparables 2 and 4 are 37 and 45 years old respectively as compared to the subject being 70 years old. All four of the appellant's suggested comparables would require several upward adjustments to their improvement assessments to reflect the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was

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inequitable and a reduction in the subject's assessment is not justified.

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

Marko M. Louie

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: July 19, 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.