



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

APPELLANT: Philip Preston  
DOCKET NO.: 08-28794.001-R-1  
PARCEL NO.: 04-13-400-016-0000

The parties of record before the Property Tax Appeal Board are Philip Preston, 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:** \$43,617  
**IMPR:** \$95,830  
**TOTAL:** \$139,447

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two buildings - a house and a coach house/detached garage. The house is a 2-story dwelling of masonry construction containing 3,545 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The coach house is a frame structure on a slab that has a garage on the first floor containing 874 square feet and includes a bedroom and a bath in the finished area on the second floor. Although the appellant and the board of review claim the garage accommodates 2 cars, the photographic evidence shows four cars parked in the garage. The property has a 40,387 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 2-story dwellings of masonry construction that range in size from 3,543 to 3,792 square feet of living area. The dwellings range in age from 2 to 7 years. Each comparable has the same neighborhood code as the subject property. Features of the comparables include full basements, one with finished area; central air conditioning, fireplaces and 2½ or 3-car garages. The comparables have improvement assessments ranging from \$71,427

to \$80,943 or from \$20.00 to \$22.06 per square foot of living area. The appellant claims the coach house is assessed as a separate home but did not provide comparables for the coach house. The appellant did combine the improvement assessments for both buildings but did not include the square feet of living area in the coach house/garage. The combined improvement assessment for both buildings is \$95,830 or \$21.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$74,540.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. With regard to the dwelling, the board of review presented descriptions and assessment information on four comparable properties improved with 2-story dwellings of frame or masonry construction that range in size from 3,070 to 3,492 square feet of living area. The dwellings range in age from 1 to 17 years. Each has the same neighborhood code as the subject property. Features of the comparables include full basements, one with finished area; central air conditioning, fireplaces and 2 or 3-car garages. These comparables have improvement assessments ranging from \$62,693 to \$75,234 or from \$18.54 to \$21.54 per square foot of living area.

The board of review did not submit any comparables for the coach house but did separate its improvement assessment from the improvement assessment of the dwelling. The subject's improvement assessment for the home is \$63,372 or \$17.88 per square foot of living area. The improvement assessment for the coach house is \$32,458 or \$37.14 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 total assessment of both improvements and the square footage of the dwelling without the coach house/garage.

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 takes note of the appellant's claim that the coach house/garage is assessed as a separate dwelling. The Board finds

that, without a kitchen, the living area of the coach house/garage is more similar to a bedroom with an ensuite bath with a value per square foot equal to the main dwelling.

The Board further finds the appellant's comparables #1, #2 and #4 and the board of review comparables #3 and #4 are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$20.00 to \$22.06 per square foot of living area. The subject's combined improvement assessments for both buildings of \$21.69 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was 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

*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.