



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

APPELLANT: Douglas & Osenia Kuehnle
DOCKET NO.: 08-28841.001-R-1
PARCEL NO.: 18-05-411-006-0000

The parties of record before the Property Tax Appeal Board are Douglas & Osenia Kuehnle, the appellants, 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: \$ 7,176
IMPR.: \$ 55,771
TOTAL: \$ 62,947

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,123 square feet of living area. The dwelling is 47 years old. Features of the home include a full finished basement, a fireplace, and a two-car garage. The property has a 7,800 square foot site and is located in La Grange, Lyons Township, Cook County.

The appellants' appeal is based on assessment equity. The appellants submitted information on three comparable properties described as one-story dwellings of masonry, frame, or frame and masonry construction that range in size from 1,510 to 1,751 square feet of living area. The dwellings are either 49 or 62 years old. Only one of the three comparables has the same neighborhood code as the subject property. Each comparable has a fireplace, a garage, either one-car or two-car, and an unfinished basement, either full or partial. The comparables have improvement assessments ranging from \$37,874 to \$45,241 or from \$25.08 to \$25.84 per square foot of living area.¹ The subject's improvement assessment is \$55,771 or \$26.27 per square foot of living area. Based on this evidence, the appellants requested a

¹ On the grid analysis, the appellant used 2009 assessment figures for comparable #4. The appellant provided the property characteristic sheet for comparable #4 with the correct assessment figures for 2008.

reduction in the subject's improvement assessment to \$53,803 or \$25.34.

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 five² comparable properties improved with two-story dwellings of masonry, frame, or frame and masonry construction that range in size from 2,133 to 2,404 square feet of living area. The dwellings range in age from 16 to 60 years old. Each comparable property has the same neighborhood code as the subject property. Each comparable has an unfinished basement, either full or partial, and four comparables have a garage, either one and one-half or two-car. Two comparable dwellings have a fireplace, and one comparable has central air conditioning. These properties have improvement assessments ranging from \$58,380 to \$63,953 or \$26.09 to \$27.37 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 appellants contend 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 appellants have not met this burden.

Both parties submitted assessment information on eight comparable properties. The appellants' comparables are one-story in design, not two-story like the subject, and they are smaller in size as well. In addition, the appellants' comparables #1 and #2 are located in a different neighborhood than the subject, and comparable #1 is significantly older than the subject. As a result, the appellants' comparables received reduced weight in the Board's analysis. The board of review's comparable #4 is considerably newer than the subject and also received reduced weight. The Board finds the board of review's comparables #1 through #3 and #5 are very similar to the subject in design, age, and size. In addition, these comparables have the same neighborhood code as the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments ranging from \$26.09 to \$26.63 per square foot of living area.

² Four comparables were described in a grid with a property characteristic sheet in the evidence for a fifth property.

The subject's improvement assessment of \$26.27 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 appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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

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.