



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

APPELLANT: Roy Huffman  
DOCKET NO.: 08-29302.001-R-1  
PARCEL NO.: 04-26-203-114-0000

The parties of record before the Property Tax Appeal Board are Roy Huffman, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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:** \$ 38,674  
**IMPR.:** \$ 114,367  
**TOTAL:** \$ 153,041

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, single-family dwelling of frame construction. The dwelling is eight years old and contains 4,070 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The subject is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glenview, Northfield Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven suggested comparable properties described as stucco, masonry, or frame and masonry dwellings. On the appellant's grid analysis, the comparables' design is described as multi. The appellant provided the property characteristic sheets for each of the seven comparables. On the property characteristic sheets, the comparables are described as being two-story in design. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparables are located from 0.51 to 0.90 of a mile from the subject. The comparable dwellings are from 17 to 33 years old and contain from 4,040 to 4,884 square feet of living area. Two dwellings have finished basements, either full or partial, and five dwellings have

unfinished basements, either full or partial. Each comparable has central air conditioning and an attached garage, from two-car to three and one-half car. Six comparables have either two or three fireplaces. The comparables have improvement assessments ranging from \$97,444 to \$130,832 or from \$22.96 to \$26.81 per square foot of living area. The appellant provided a copy of the board of review's final decision dated July 10, 2009, wherein the subject's 2008 improvement assessment was reduced to \$114,367 or \$28.10 per square foot of living area. In the brief, the appellant's attorney requested that the subject's improvement assessment be reduced to \$103,459 or \$25.42 per square foot of living area. In Section 2c of the residential appeal form, counsel requested that the subject's improvement assessment be reduced to \$74,468 or \$18.30 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 \$153,041 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from three to nineteen years old and contain from 3,884 to 4,477 square feet of living area. One dwelling has a full finished basement, and three dwellings have unfinished basements, either full or partial. Each comparable has central air conditioning and a three-car attached garage, and three comparables have from one to four fireplaces. These properties have improvement assessments ranging from \$110,694 to \$141,058 or from \$28.50 to \$31.51 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 finds a further 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 eleven suggested comparables. The Board finds that the appellant's comparables were from 10 to 26 years older than the subject and comparables #2 and #4 through #6 were also larger in size. As a result, the appellant's comparables received reduced weight in the Board's analysis. The board of review's comparable #3 was 12 years older than the subject and likewise received reduced weight.

The Board finds the board of review's comparables #1, #2, and #4 were very similar to the subject in age, size, and exterior construction. Moreover, the board of review's comparable #2 was most similar to the subject in size and was identical in 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 \$110,694 to \$141,058 or from \$28.50 to \$31.51 per square foot of living area. The subject's improvement assessment of \$114,367 or \$28.10 per square foot of living area falls below the range established by the most similar comparables on a per square foot basis. 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 further reduction in the subject's assessment is not warranted.

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 appellant 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 appellant has 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 further 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.



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Chairman



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Member



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Member



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Member



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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 20, 2012



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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.