



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

APPELLANT: Allen E. Bulley, Jr.
DOCKET NO.: 08-30532.001-R-1
PARCEL NO.: 05-27-108-010-0000

The parties of record before the Property Tax Appeal Board are Allen E. Bulley, Jr., the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman, Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$49,000
IMPR: \$142,777
TOTAL: \$191,777

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry construction that contains 3,496 square feet of living area. The dwelling is approximately 84 years old. Features of the home include a full unfinished basement, one fireplace and a two-car detached garage. The subject property has a 17,500 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject property is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on five comparables with the same neighborhood code and classification code as the subject property. Each property was improved with a two-story single family dwelling that ranged in size from 2,910 to 3,752 square feet of living area. The dwellings are of frame, stucco, masonry or frame and masonry exterior construction and range in age from 78 to 91 years old. One comparable has a slab foundation while four comparables have full or partial basements with two being finished with recreation

rooms. Two comparables have central air conditioning, each comparable has one or two fireplaces and each has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$123,945 to \$160,107 or from \$37.80 to \$42.67 per square foot of living area. The appellant indicated the subject had an improvement assessment of \$156,516 or \$44.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$40.84 per square foot of living area, the average improvement assessment for the comparables, resulting in an improvement assessment of \$142,777.

The appellant submitted a copy of the board of review decision dated May 19, 2008 from which he appealed disclosing a final total assessment of \$205,516.

The board of review submitted its "Board of Review Notes on Appeal" wherein it incorrectly indicated the subject had a final assessment totaling \$187,186. The board of review submitted a written statement arguing the appellant was requesting an assessed valuation based upon a previous determination by the Property Tax Appeal Board in a prior triennial assessment period. The board of review stated it was improper to seek a "rollover" and further requested the Property Tax Appeal Board review the evidence that has been submitted by the parties without regard to any prior decision rendered in another triennial assessment period. The board of review submitted no equity comparables.

In rebuttal the appellant asserted he had no information about a 2007 appeal before the Property Tax Appeal Board.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends inequity with respect to the improvement assessment. 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant provided descriptions and assessment information on five comparables relatively similar to the subject in location, age, size and features. The comparables have improvement assessments ranging from \$37.80 to \$42.67 per square foot of living area. The subject has an improvement assessment of \$44.77 per square foot of living area, which is above the range established by the comparables.

The board of review submitted no comparables to refute the appellant's argument. Additionally, although the board of review made reference to a 2007 Property Tax Appeal Board decision regarding the subject property, there was no docket number identified by the board of review and the Property Tax Appeal Board can find no such decision in its records.

Based on this record the Board finds a reduction to the subject's assessment commensurate with the appellant's request is appropriate.

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: February 24, 2012

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.