



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

APPELLANT: Rick Sweitzer
DOCKET NO.: 09-20030.001-R-1
PARCEL NO.: 11-07-108-004-0000

The parties of record before the Property Tax Appeal Board are Rick Sweitzer, the appellant; 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: \$ 38,847
IMPR.: \$ 53,785
TOTAL: \$ 92,632

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 28,776 square foot parcel improved with a 139-year-old, two-story, single-family dwelling of frame construction containing 2,430 square feet of living area and located in Evanston Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, central air-conditioning and a fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. Based on the appellant's documents, the five suggested comparables consist of two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 2,286 to 3,259 square feet of living area and range in age from 100 to 129 years old. The comparables contain two or two and one-half bathrooms. No other descriptive information relating to amenities was provided. The improvement assessments range from \$16.46 to \$19.95 per square foot of living area. The five suggested land

comparables range in size from 5,550 to 16,685 square feet and have land assessments of either \$0.90 or \$1.35 per square foot. Four of the five parcels are assessed at \$1.35 per square foot of land area. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$92,632, with \$53,785 or \$22.13 per square foot of living area apportioned to the improvement and \$38,847 or \$1.35 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four comparables are improved with two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. Three of the comparables are located within one-quarter mile of the subject. The improvements range in size from 2,021 to 2,655 square feet of living area and range in age from 82 to 129 years old. The comparables contain one, one and one-half or two full bathrooms, a full-unfinished basement and a two-car garage. One comparable has central air-conditioning and three comparables have fireplaces. The improvement assessments range from \$25.19 to \$29.80 per square foot of living area. The four suggested land comparables range in size from 5,700 to 7,750 square feet and have land assessments of \$1.35 per square foot. Based on the evidence presented, 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 overcome this burden.

Regarding the improvement, both parties presented assessment data on a total of nine equity comparables. The Board finds the appellant's comparables one and five and the board of review's comparable one to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, exterior construction, age, design and location and have improvement assessments ranging from \$16.46 to \$25.19 per square foot of living area. The subject's per square foot improvement assessment of \$22.13 falls within the range established by these properties. The Board finds the six remaining comparables less similar to the subject in size, exterior construction and/or age and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board

finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the nine land comparables submitted by both parties similar to the subject in location. They range in size from 5,550 to 16,685 square feet and have land assessments of either \$0.90 or \$1.35 per square foot. Eight of the nine comparables have a land assessment of \$1.35 per square foot. The Board finds the subject's per square foot land assessment of \$1.35 indicates the subject is treated equitably when compared to similar properties.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction is not 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.

Chairman

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.