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

APPELLANT: Aylice Toohey & Eric Gorman
DOCKET NO.: 09-22830.001-R-1
PARCEL NO.: 14-29-219-029-0000

The parties of record before the Property Tax Appeal Board are Aylice Toohey & Eric Gorman, the appellants, by attorney Michael Griffin 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:

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|---|---|
| **LAND:** | $ 17,980 |
| **IMPR.:** | $ 124,622 |
| **TOTAL:** | $ 142,602 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property is improved with a three-story dwelling of masonry construction containing 3,310 square feet of living area. The dwelling is four years old and is described as being of deluxe quality. Features of the home include a full finished basement, central air conditioning, four fireplaces, and a two-car detached garage. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two or three-story masonry or frame and masonry dwellings that range in age from four to six years old. The appellant did not provide any information on the proximity of the comparables to the subject property. Each comparable has the same assigned classification code as the subject. The comparable dwellings range in size from 3,098 to 3,230 square feet of living area. Each comparable has central air conditioning, a fireplace, and a two-car detached garage. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from $92,855 to $103,780 or $29.97 to $32.13 per square foot of living area. The subject's improvement assessment is

$124,622 or $37.65 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $99,209 or $29.97 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 $142,602 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from one to sixteen years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 2,808 to 3,745 square feet of living area. The subject and comparable #1 are described as being of deluxe quality; comparable #2 is described as having been renovated; and comparables #3 and #4 are described as being of average quality. Each comparable has a full finished basement, central air conditioning, from one to three fireplaces, and a two or three-car detached garage. These properties have improvement assessments ranging from $116,755 to $153,245 or from $39.88 to $42.14 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 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 seven equity comparables. None of the comparables submitted were similar to the subject in all respects. The board of review's comparable #2 was twelve years older than the subject and received reduced weight in the Board's analysis. The Board finds the board of review's comparable #1 was described as being of deluxe condition like the subject. Although somewhat larger in size than the subject, this comparable was also very similar in age, location, and exterior construction. In addition, it had a full finished basement like the subject. The appellant did not provide information on the comparables' foundations; however, the appellant's comparables were most similar to the subject in size and were very similar in age. Although the board of review's comparables #3 and #4 were somewhat smaller in size than the subject, they also had full finished basements like the subject and were very similar in age and exterior construction. Due to their similarities to the subject, these six comparables received

the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $92,855 to $153,245 or from $29.97 to $42.14 per square foot of living area. The subject's improvement assessment of $124,622 or $37.65 per square foot of living area falls within the range established by the most similar comparables. 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 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 statue 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 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.

Chairman

Member

Member

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: April 20, 2012

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.