



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

APPELLANT: Robert Kluk
DOCKET NO.: 09-23603.001-R-1
PARCEL NO.: 01-12-304-007-0000

The parties of record before the Property Tax Appeal Board are Robert Kluk, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 19,039
IMPR.: \$ 73,492
TOTAL: \$ 92,531

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 63,466 square foot parcel of land improved with a 15-year old, two-story, masonry, single-family dwelling that contains 4,191 square feet of building area, three and one-half baths, air conditioning, two fireplaces, and a full, finished basement. The subject is located in Barrington Township, Cook County. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of eight properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, masonry, or frame and masonry, single-family dwellings with between three and four and two-half baths, air conditioning, one to two fireplaces for seven properties, and a partial or full basement. The properties range: in age from 4 to 23 years; in size from 3,858 to 4,678 square feet of building area; and in improvement assessments from \$14.55 to \$16.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$73,492 or \$17.54 per square foot of living area was disclosed. The board of review also submitted print outs that indicated the subject property's 2009 total assessment was \$92,531 and the subject property's 2008 total assessment was \$96,387.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located in the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with between three and one-half to four and two-half baths, air conditioning, one to three fireplaces, and a full finished or unfinished basement. The properties range in age from 10 to 20 years old and range in size from 4,130 to 4,510 square feet of building area and in improvement assessments from \$16.70 to \$18.77 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney requested a reduction in the subject's assessment based on the suggested equity comparable properties. The appellant's attorney introduced Exhibit #1 which was a copy of a press release from the Cook County Assessor's office. It indicated that 2009 residential assessments in Barrington Township were reduced by four percent. The board of review's representative requested confirmation of the subject's assessment based on its suggested equity comparable properties.

After hearing the testimony 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 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 PTAB finds the appellant has not met this burden.

As to the appellant's contention that the subject's 2009 assessment should be four percent less than its 2008 assessment, the PTAB notes that the subject's assessment of \$92,531 is four percent less than its 2008 assessment of \$96,387. Therefore, the merits of this contention will not be addressed.

As to the appellant's equity argument, the parties presented a total of sixteen properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #5 and #6 and the board of review's comparables #2 and #3 are the most similar to the subject in design, age, size, and construction. The properties are described as two-story, masonry, single-family dwellings. The properties range: in age from 4 to 20 years; in

size from 3,896 to 4,396 square feet of living area; and in improvement assessments from \$16.20 to \$18.77 per square foot of living area. In comparison, the subject's improvement assessment of \$17.54 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported 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



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: June 22, 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.