



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

APPELLANT: Mark Burka  
DOCKET NO.: 09-29317.001-R-1  
PARCEL NO.: 05-34-206-005-0000

The parties of record before the Property Tax Appeal Board are Mark Burka, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in 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: \$19,968  
IMPR: \$160,032  
TOTAL: \$180,000**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story single family dwelling of frame and masonry construction. The dwelling is approximately seven years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car detached garage. The property has an

11,250 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant marked assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with improvement assessments that ranged from \$27.58 to \$28.50 per square foot of living area. Furthermore, the appellant's counsel asserted the Cook County Assessor had overstated the size of the subject dwelling as containing 4,915 square feet of living area. In support of this assertion the appellant submitted an appraisal describing the subject dwelling as having 3,745 square feet of living area. The appraisal contained a schematic diagram with dimensions and calculations indicating the subject property had 3,745 square feet of living area. The appraisal contained an estimate of value for the subject of \$1,800,000 as of April 6, 2009.

Based on this evidence the appellant requested the subject's assessment be reduced to \$180,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,149. The subject's assessment reflects a market value of \$1,891,490 when using the Ordinance level of assessment for class 2-08 property. The subject property has an improvement assessment of \$169,181.

In support of its contention of the correct assessment the board of review submitted information on three comparables. The comparables were improved with two-story single family dwellings of frame and masonry construction that ranged in size from 3,895 to 4,707 square feet of living area. The dwellings ranged in age from 2 to 4 years old. These properties had improvement assessments ranging from \$143,979 to \$180,969 or from \$36.72 to \$38.45 per square foot of living area. The board of review indicated the subject had an improvement assessment of \$34.42 per square foot of living area when using 4,915 square feet. The subject's improvement assessment is \$45.18 per square foot of living area when applying 3,745 square feet.

These same comparables sold in January 2007 and February 2007 for prices ranging from \$1,650,000 to \$1,935,000 or from \$411.09 to \$436.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$384.84 per

square foot of living area, including land, when using 4,915 square feet or \$505.07 per square foot of living area, including land, when using 3,745 square feet.

### Conclusion of Law

The taxpayer marked assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is not warranted.

The first issue before the Property Tax Appeal Board is to determine the size of the subject dwelling. The Board finds the best evidence of size to be submitted by the appellant, which was an appraisal containing a schematic diagram with dimensions and calculations establishing the subject dwelling has 3,745 square feet of living area. The board of review submitted no evidence to refute this calculation.

The Board finds the record contains assessment information on seven comparables submitted by the parties that had varying degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$27.58 to \$38.45 per square foot of living area. The subject's improvement assessment is \$45.18 per square foot of living area when using 3,745 square feet of living area as the size of the subject dwelling. The subject's improvement assessment is above the range established by the comparables in this record on a square foot basis.

The record also contains an appraisal provided by the appellant estimating the subject property had a market value of \$1,800,000 or \$480.64 per square foot of living area, including land, as of April 6, 2009. This value estimate is supported the comparables sales provided by the board of review that sold in January 2007 and February 2007 for prices ranging from \$1,650,000 to \$1,935,000 or from \$411.09 to \$436.46 per square foot of living area, including land.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is justified.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: December 19, 2014

*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.