FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gary Bogart
DOCKET NO.: 09-29548.001-R-1
PARCEL NO.: 05-31-210-009-0000

The parties of record before the Property Tax Appeal Board are Gary Bogart, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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:

LAND:	$ 9,049
IMPR.:	$ 41,443
TOTAL:	$ 50,492

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level dwelling of masonry construction. The dwelling is approximately 49 years old and contains 1,640 square feet of living area. Features of the home include a partial finished basement and central air conditioning. The subject property is classified as a class 2-34 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.[1]

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as multi-level dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Two of the comparables are located in the same tax

[1] Class 2-34 is for split level residences with a lower level below grade (ground level), all ages, all sizes.

block as the subject. The comparable dwellings are from 51 to 53 years old and contain from 1,684 to 1,961 square feet of living area. Each comparable has a partial finished basement and central air conditioning. One comparable has a garage. The comparables have improvement assessments ranging from $34,567 to $46,411 or from $18.83 to $23.66 per square foot of living area. The subject's improvement assessment is $41,443 or $25.27 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $35,320 or $21.54 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 $50,492 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of multi-level dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same block as the subject, and another comparable is located one-quarter mile from the subject. The dwellings are from 48 to 52 years old and contain from 1,406 to 1,606 square feet of living area. Each comparable has a garage and a finished basement, either full or partial. Three comparables have central air conditioning, and two comparables have a fireplace. These properties have improvement assessments ranging from $36,784 to $40,981 or from $25.35 to $26.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the board of review's comparables had garages while the subject did not; that three of the board of review's comparables had considerably less living area than the subject; and that two of the board of review comparables had frame and masonry exterior construction compared to the subject's masonry construction.

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 suggested comparables. All of the comparables submitted were multi-level dwellings that were very similar to the subject in age. The appellant's comparables #1 and #3 had considerably more living area than the subject and received reduced weight in the Board's analysis. The board of review's comparables #2 through #4 had significantly less living area than the subject and also received reduced weight. The Board finds the appellant's comparable #2 and the board of review's comparable #1 were most similar to the subject in living area and were also very similar in age, location, design, exterior construction, and foundation. Although these comparables had garages unlike the subject, they still received the most weight in the Board's analysis. These comparables had improvement assessments of $37,259 and $40,981 or $22.12 and $25.52 per square foot of living area, respectively. The subject's improvement assessment of $41,443 or $25.27 per square foot of living area falls between the improvement assessments of these comparables on a per square foot basis. 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.

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: February 21, 2014

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.