



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

APPELLANT: Martin & Michelle Spiegel
DOCKET NO.: 09-29936.001-R-1
PARCEL NO.: 18-06-400-001-0000

The parties of record before the Property Tax Appeal Board are Martin & Michelle Spiegel, the appellants, by attorney Christopher G. Walsh, Jr. 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: \$ 6,029
IMPR.: \$ 47,941
TOTAL: \$ 53,970

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 1,828 square feet of living area. The dwelling is 24 years old. Features of the home include a full finished basement, central air conditioning, a fireplace, and a two-car attached garage. The subject is classified as a class 2-07 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Western Springs, Lyons Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story frame, masonry, or frame and masonry dwellings that have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in age from 46 to 61 years old, and they range in size from 1,844 to 1,948 square feet of living area. Each comparable has an unfinished basement, either full or partial. Two dwellings have central air conditioning, and each comparable has a garage. The comparables have improvement assessments ranging from \$41,084 to \$46,446 or from \$22.15 to \$24.33 per square foot of living area. The subject's improvement assessment is \$47,941 or \$26.23 per square foot of living area. Based on this evidence, the appellants requested that the

subject's improvement assessment be reduced to \$42,666 or \$23.34 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 \$53,970 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame or frame and masonry dwellings that have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in age from 44 to 57 years old, and they range in size from 1,404 to 1,968 square feet of living area. Each comparable has an unfinished basement, either full or partial. One dwelling has central air conditioning; three have one or two fireplaces; and each comparable has a garage. These properties have improvement assessments ranging from \$41,222 to \$51,842 or from \$26.34 to \$29.36 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 appellants contend 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 appellants have not met this burden.

The parties presented assessment data on a total of eight equity comparables. All of the comparables submitted had the same assigned neighborhood and classification codes as the subject; however, none of the comparables were similar to the subject in age. The appellants' comparables were from 22 to 37 years older than the subject, and the comparables submitted by the board of review were from 20 to 33 years older than the subject. Moreover, the board of review's comparables #2 through #4 had from 20% to 23% less living area than the subject and received reduced weight in the Board's analysis. The Board finds the appellants' comparables and the board of review's comparable #1 were most similar to the subject in size. Despite some differences in exterior construction and features, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$41,084 to \$51,842 or from \$22.15 to \$26.34 per square foot of living area. The subject's improvement assessment of \$47,941 or \$26.23 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 statute 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 appellants 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 appellants have 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank 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: April 20, 2012

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.