



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

APPELLANT: Jean Barry
DOCKET NO.: 09-29942.001-R-1
PARCEL NO.: 04-35-123-012-0000

The parties of record before the Property Tax Appeal Board are Jean Barry, the appellant, 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: \$ 7,836
IMPR.: \$ 60,662
TOTAL: \$ 68,498

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,018 square feet of living area. The dwelling is 41 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car attached 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 Glenview, Northfield Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame or frame and masonry dwellings that 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 the other three are said to be located within a "few blocks" of the subject property. The comparable dwellings range in age from 49 to 62 years old, and they range in size from 3,093 to 3,244 square feet of living area. One comparable has a slab foundation; one has a full finished basement; and two have unfinished basements, either full or partial. Each comparable has a two-car attached garage and one or two fireplaces, and three dwellings have central air conditioning. The comparables have improvement assessments ranging from \$53,389 to \$62,196 or from \$17.25 to \$19.35 per

square foot of living area. The subject's improvement assessment is \$60,662 or \$20.10 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$55,199 or \$18.29 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 \$68,498 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry or frame and masonry dwellings that are either 42 or 49 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and one of the comparables is located on the same block as the subject property. The dwellings range in size from 2,682 to 3,166 square feet of living area. Two comparables have partial finished basements, and two have unfinished basements, either full or partial. Each comparable has a two-car attached garage, one or two fireplaces, and central air conditioning. These properties have improvement assessments ranging from \$54,285 to \$84,703 or from \$19.86 to \$31.58 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.

The parties presented assessment data on a total of eight equity comparables. All of the comparables submitted were two-story dwellings that were located in the same neighborhood as the subject property. However, the appellant's comparables differed from the subject in exterior construction, and comparables #2 through #4 were from 14 to 21 years older than the subject. Comparable #1 was eight years older than the subject and was unlike the subject due to a slab foundation and no central air conditioning. As a result, the appellant's comparables received reduced weight in the Board's analysis. The board of review's comparables #2 and #3 were eight years older than the subject and were somewhat smaller in size than the subject. As a result, these comparables also received reduced weight. The Board finds that the board of review's comparables #1 and #4 were most similar to the subject in age. Although comparable #4 had frame and masonry exterior construction, comparable #1 had masonry exterior construction like the subject. These two comparables

were also similar to the subject in size and most features. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$63,125 and \$62,744 or \$19.94 and \$21.87 per square foot of living area, respectively. The subject's improvement assessment of \$60,662 or \$20.10 per square foot of living area is supported by these assessments. 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 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.

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.