



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

APPELLANT: David Bergonia
DOCKET NO.: 09-30804.001-R-1
PARCEL NO.: 05-28-205-002-0000

The parties of record before the Property Tax Appeal Board are David Bergonia, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 33,775
IMPR.: \$ 141,127
TOTAL: \$ 174,902

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 86 years old and contains 4,015 square feet of living area. Features of the home include a full finished basement, a fireplace, and a two-car attached garage.¹ The subject is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Kenilworth, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process.² The appellant submitted information on nine suggested properties described as two-story dwellings of stucco, frame, masonry, or frame and masonry construction. The comparables have the same assigned classification and neighborhood codes as the subject, and one of the comparables is located on the same street as the subject, two blocks away. The comparable dwellings are from 70 to 109 years old and contain

¹ On its grid analysis, the board of review also indicated that the subject property had other features, but these other features were not listed.

² When the appellant's attorney completed Section 2e of the residential appeal form, counsel indicated the appeal was being based on assessment equity and a contention of law. The appellant's attorney submitted a brief which only addressed assessment inequity and the relief the appellant was requesting.

from 3,210 to 4,733 square feet of living area. One comparable has a full finished basement, and eight comparables have unfinished basements, either full or partial. Eight comparables have a garage, and seven dwellings have one or two fireplaces and central air conditioning. The comparables have improvement assessments ranging from \$101,757 to \$173,152 or \$29.95 to \$36.88 per square foot of living area. The subject's improvement assessment is \$167,309 or \$41.67 per square foot of living area. The appellant's attorney requested that the subject's improvement assessment be reduced to \$126,825 or \$31.59 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 \$201,084 was disclosed. The board of review presented descriptions and assessment information on four suggested properties consisting of two-story dwellings of masonry or frame and masonry construction. Three of the four comparables have the same assigned classification code as the subject, and all of the comparables have the same assigned neighborhood code as the subject. Two comparables are said to be located one-quarter mile from the subject. The dwellings are from 68 to 104 years old and contain from 2,056 to 4,538 square feet of living area. One comparable has a slab foundation, and three comparables have unfinished basements, either full or partial. Each comparable has one or two fireplaces; three comparables have central air conditioning; and three comparables have a garage. These properties have improvement assessments ranging from \$108,857 to \$171,227 or \$36.92 to \$52.95 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 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 met this burden.

Both parties presented assessment data on a total of thirteen suggested comparables. All of the comparables submitted were two-story dwellings with the same assigned neighborhood code as the subject. However, the board of review's comparable #2 had 49% less living area than the subject, and comparables #3 and #4 had 11% and 13% more living area. As a result, these comparables received reduced weight in the Board's analysis. The appellant's comparables #2, #3, and #6 had from 12% to 20% less living area than the subject, and comparables #5 and #6 had 11% and 18% more

living area. As a result, these comparables also received reduced weight.

The Board finds that the appellant's comparables #1, #4, #5, and #9 and the board of review's comparable #1 were most similar to the subject in living area and were also generally similar in age. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$132,249 to \$171,227 or \$29.95 to \$39.84 per square foot of living area. The subject's improvement assessment of \$167,309 or \$41.67 per square foot of living area falls above 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 not equitable and a reduction in the subject's assessment 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

Marko M. Louie

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: May 18, 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.