



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

APPELLANT: Michael Callars
DOCKET NO.: 09-31816.001-R-1
PARCEL NO.: 05-35-116-015-0000

The parties of record before the Property Tax Appeal Board are Michael Callars, 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: \$14,200
IMPR.: \$66,633
TOTAL: \$80,833

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,174 square feet of living area. The dwelling is 114 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has an 8,000 square foot site and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on five comparable properties described as two-story dwellings of frame construction that ranged in size from 2,008 to 2,335 square feet of living area. The dwellings ranged in age from 94 to 109 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement. Three comparables have a fireplace and one comparable has two fireplaces. Three comparables have a one-car garage and one comparable has a 1.5-car garage. The comparables have improvement assessments ranging from \$46,498 to \$65,483 or from

\$19.91 to \$29.77 per square foot of living area. The subject's improvement assessment is \$66,633 or \$30.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$58,252 or \$26.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of frame or frame and masonry construction that range in size from 1,675 to 2,130 square feet of living area. The dwellings ranged in age from 93 to 104 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement. One comparable has central air conditioning. Two comparables have a fireplace and one comparable has two fireplaces. One comparable has a one-car garage; two comparables have a two-car garage and one comparable has a 2.5-car garage. These properties have improvement assessments ranging from \$46,788 to \$68,761 or from \$27.93 to \$32.28 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of nine comparables for the Board's consideration. The Board gave diminished weight in its analysis to appellant's comparable number 2 and board of review comparable number 1. These two properties were 20 and 21 years newer respectively than the subject property. The Board finds the remaining comparables to be similar to the subject in

location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$19.91 to \$32.28 per square foot of living area. The Board further finds that all these comparables would require varying degrees of increases to their per square foot assessments to be reflective of the subject property. The subject's improvement assessment of \$30.65 per square foot of living area is within the range established by the comparables in this record.

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 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, 20 111.2d 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. 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.



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: March 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.