



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

APPELLANT: Charles Reiter
DOCKET NO.: 09-31828.001-R-1
PARCEL NO.: 05-34-201-009-0000

The parties of record before the Property Tax Appeal Board are Charles Reiter, 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: \$ 38,162
IMPR.: \$ 77,000
TOTAL: \$ 115,162

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling is 124 years old and contains 2,744 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, and a one-car detached garage. The subject is classified as a class 2-06 residential property¹ under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and on contention of law. The appellant submitted information on ten suggested properties described as two-story dwellings of stucco, frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject, and three of the comparables are located in the same tax block as the subject. The comparable dwellings are from 68 to 114 years old and contain from 2,335 to 3,296 square feet of living area. Seven dwellings have unfinished basements, either full or partial, and three dwellings have finished basements, either full or partial. Nine comparables have garages; eight have one or two

¹ Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

fireplaces; and five have central air conditioning. The comparables have improvement assessments ranging from \$63,489 to \$99,887 or from \$22.64 to \$30.31 per square foot of living area. The subject's improvement assessment is \$91,277 or \$33.26 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$55,134 or \$20.09 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 \$129,439 was disclosed. The board of review presented descriptions and assessment information on three suggested properties consisting of two-story dwellings of frame construction. The board of review's comparable #3 is the same property as the appellant's comparable #10. The comparable properties have the same assigned neighborhood and classification codes as the subject, and they are located in the same tax block as the subject. The dwellings are from 88 to 99 years old and contain from 2,274 to 2,539 square feet of living area. Each comparable has a full unfinished basement and a garage; one dwelling has central air conditioning; and another dwelling has a fireplace. These properties have improvement assessments ranging from \$61,421 to \$70,254 or from \$27.01 to \$27.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$91,277 or \$33.26 per square foot of living area.

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 twelve suggested comparables. The board of review's comparable #3 is the same property as the appellant's comparable #10. The Board notes that all of the comparables submitted had lower improvement assessments on a per square foot basis than the subject property. These comparables had improvement assessments that ranged from \$65,927 to \$99,887 or from \$22.64 to \$30.31 per square foot of living area. The subject's improvement assessment of \$91,277 or \$33.26 per square foot of living area falls above the range established by these comparables on a per square foot basis. Therefore, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted. The Board finds that, after applying the reduction

Docket No: 09-31828.001-R-1

herein, no further reduction is warranted based on the appellant's contention of law argument.

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: May 18, 2012



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.