



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

APPELLANT: Charlene Sales
DOCKET NO.: 09-33754.001-R-1
PARCEL NO.: 04-08-302-026-0000

The parties of record before the Property Tax Appeal Board are Charlene Sales, 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 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: \$11,375
IMPR.: \$89,563
TOTAL: \$100,938

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 5,469 square feet of living area. The dwelling was 16 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The property has a 17,500 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry construction that ranged in size from 5,589 to 5,935 square feet of living area. The dwellings ranged in age from 15 to 22 years old. Each comparable has the same neighborhood code as the subject property with one of the comparables located in the same block as the subject. Two of the comparables have a full unfinished basement, and one comparable has a partial unfinished basement. All three comparables have central air conditioning. The

comparables have one or two fireplaces. The comparables have three-car or four-car garages. The comparables have improvement assessments ranging from \$83,483 to \$110,998 or from \$14.93 to \$18.80 per square foot of living area. The subject's improvement assessment is \$124,059 or \$22.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$89,563 or \$16.38 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 masonry construction that range in size from 5,146 to 5,432 square feet of living area. The dwellings ranged in age from 7 to 16 years old. Each has the same neighborhood code as the subject property with two of the comparables listed as being in the same block as the subject. Features of the comparables include a full basement, central air conditioning, one or two fireplaces and either a 3 or 3.5-car garage. One comparable has a finished recreation room in the basement. Two of the comparables were listed as being of "deluxe" condition as compared to the subject's "average" condition. The four comparables have improvement assessments ranging from \$117,483 to \$128,251 or from \$22.83 to \$24.69 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 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 met this burden.

The parties to the appeal submitted a total of seven comparable properties for the Board's consideration. The comparables had improvement assessments that ranged from \$14.93 to \$24.69 per

square foot of living area. The Board finds that the subject property is inferior to all four of the board of review comparables. All of these comparables have a full basement as compared to the subject's partial basement, and one comparable has a finished recreation room that the subject does not have. The subject is also inferior to the comparables in age. In addition, two of the board's comparables are classified as "deluxe" while the subject is considered "average". All of these disparities between the comparables and the subject property would require downward adjustments to the comparables' per square foot assessment, indicating that the subject should have a lower assessment than all of the board of review's suggested comparables. The subject is also inferior to two of the comparables suggested by the appellant. These comparables have unadjusted improvement assessments ranging from \$14.93 to \$18.80 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable and that the appellant's suggested per square foot assessment of \$16.38 is supported by the evidence in the record. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment commensurate with the appellant's request 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: March 21, 2014

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.