



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

APPELLANT: Rhonda Swanson  
DOCKET NO.: 09-33981.001-R-1  
PARCEL NO.: 14-33-128-084-0000

The parties of record before the Property Tax Appeal Board are Rhonda Swanson, the appellant, by attorney Leonard Schiller, 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:** \$22,560  
**IMPR:** \$255,960  
**TOTAL:** \$278,520

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story dwelling of masonry construction containing 4,740 square feet of living area. The dwelling was 4 years old. Features of the home include a full basement with recreation room finish, central air conditioning, three fireplaces and a 2.5-car garage. The property has a 3,008 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as multi-story dwellings of masonry construction that ranged in size from 4,606 to 4,898 square feet of living area. The dwellings ranged in age from 4 to 10 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement with recreation room finish, central air conditioning, from 1 to 6 fireplaces and either a 2 or 2.5-car garage. The comparables have improvement assessments ranging from \$224,681 to \$240,223 or from \$47.94 to \$50.68 per square foot of living area. The subject's improvement assessment is \$255,960 or \$54.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$231,502 or \$48.84 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 three-story dwellings of masonry construction that range in size from 4,291 to 4,686 square feet of living area. The dwellings ranged in age from 2 to 7 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, 2 or 3 fireplaces and from 1.5 to 2-car garages. These properties have improvement assessments ranging from \$257,421 to \$340,511 or from \$57.78 to \$75.11 per square foot of living area. The four comparables sold from July 2006 to March 2008 for prices of \$2,885,000 to \$3,960,000 or from \$647.59 to \$871.20 per square foot of living area.<sup>1</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the subject property sold in November 2007 for \$3,300,000 or \$696.20 per square foot of living area. The attorney pointed out that three of the board of review's comparables sold for significantly more per square foot of living area than the subject property "indicating a superior value of construction and finish".

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 eight comparable properties into the record for the Board's consideration. The Board finds the appellant's comparables and board of review comparable #2 to be the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$47.94 to \$57.78 per

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<sup>1</sup> The appellant filed the appeal based upon the argument that the subject property is not accurately assessed when its assessment is compared to the assessments of other, similar properties. The sales information provided by the board of review does not address the equity argument put forward by the appellant. The Property Tax Appeal Board will not address a market value finding for the subject property.

square foot of living area. The subject's improvement assessment of \$54.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." Apex Motor Fuel, 20 Ill.2d at 401. The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds the four comparables submitted by the board of review sold from July 2006 to March 2008 for prices of \$2,885,000 to \$3,960,000 or from \$647.59 to \$871.20 per square foot of living area. The subject property sold in November 2007 for \$3,300,000 or \$696.20 per square foot of living area, which is within the range established by the board of review comparables. Importantly, in comparing the assessments to the sales prices, board of reviews' comparables are assessed at a range from 8.73% to 9.70% of their purchase prices. The subject

property is assessed at 8.44% of its purchase price, demonstrating the subject property is being proportionally assessed. In conclusion, the Board finds the subject's improvement assessment is equitably assessed and well justified giving consideration to the evidence contained in this record.

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*

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Chairman

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Member

*Mark Morris*

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Member

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Member

*[Signature]*

\_\_\_\_\_  
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 18, 2014

*Allen Castrovillari*

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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.