



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

APPELLANT: Jo Wellman
DOCKET NO.: 10-20511.001-R-1
PARCEL NO.: 15-12-109-032-0000

The parties of record before the Property Tax Appeal Board are Jo Wellman, the appellant, by attorney Joel R. Monarch 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: \$17,085
IMPR.: \$76,284
TOTAL: \$93,369**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,573 square feet of living area. The dwelling is 103 years old. Features of the home include a full unfinished basement, two fireplaces and a 2.5-car garage. The property has a 20,100 square foot site and is located in River Forest, River Forest 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, frame, or stucco construction that ranged in size from 3,322 to 3,885 square feet of living area. The dwellings ranged in age from 83 to 117 years old. Each comparable has the same neighborhood code as the subject property with one located on the same street and block as the subject. Features of the comparables include a full basement and two or three-car garages. Two of the comparables have finished recreation rooms in the basement. One comparable has central air conditioning and two comparables have a fireplace. The comparables have improvement assessments ranging from \$62,689 to \$74,180 or from \$18.87 to \$19.59 per square foot of living area. The subject's improvement assessment is \$76,284 or \$21.35 per square foot of living area. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment to \$68,546 or \$19.18 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 2,964 to 3,819 square feet of living area. The dwellings range in age from 72 to 112 years old. Each has the same neighborhood code as the subject property with two located on the subject's street. Features of the comparables include a full basement, one or two fireplaces and from 1.5 to 2.5-car garages. Two of the comparables have central air conditioning and three have finished recreation rooms in the basements. These properties have improvement assessments ranging from \$67,283 to \$91,186 or from \$21.41 to \$23.88 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 seven comparable properties for the Board's consideration. The Board gave diminished weight to board of review comparable 2 due primarily to its significantly smaller size when compared to the subject and the 31 year age difference from the subject property. Also receiving less weight in the Board's final analysis was appellant's comparable 3 due to age disparity when compared to the subject and different exterior wall construction. The Board finds the appellant's comparables 1 and 2 and board of review comparables 1, 3 and 4 are 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 \$18.87 to \$23.88 per square foot of living area. The subject's improvement assessment of \$21.35 per square foot of living area is within the range established by the best comparables in this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board

finds the appellant did not prove with clear and convincing evidence that the subject's improvement assessment is inequitable. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not justified.

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

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: August 23, 2013

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.