



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

APPELLANT: James Kalas  
DOCKET NO.: 10-28605.001-R-1  
PARCEL NO.: 05-33-110-007-0000

The parties of record before the Property Tax Appeal Board are James Kalas, the appellant, by attorney Christopher G. Walsh, Jr. 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:** \$13,717  
**IMPR.:** \$52,664  
**TOTAL:** \$66,381

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 approximately 27 years old and contains 2,058 square feet of living area. Features of the home include a partial unfinished basement, a fireplace, and a two-car garage. The subject property has an 8,850 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 four suggested comparable properties described as two-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 51 to 61 years old and contain from 2,044 to 2,281 square feet of living area. One comparable has a full finished basement, and three comparables have unfinished basements, either full or partial. Each comparable has a garage; two comparables have central air conditioning; and three comparables have a fireplace. The comparables have improvement

assessments ranging from \$27,252 to \$56,217 or from \$12.66 to \$24.65 per square foot of living area. The subject's improvement assessment is \$52,664 or \$25.59 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,226 or \$21.49 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 \$66,381 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from 11 to 20 years old and contain from 2,202 to 2,678 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, and a garage. Three comparables have a fireplace. These properties have improvement assessments ranging from \$68,777 to \$78,535 or from \$26.27 to \$31.23 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 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 not met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The appellant's comparables were considerably older than the subject and received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were closer to the subject in age. In addition, the board of review comparables were very similar to the subject in design and were generally similar in living area. 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 \$68,777 to \$78,535 or from \$26.27 to \$31.23 per square foot of living area. The subject's improvement assessment of \$52,664 or \$25.59 per square foot of living area falls below the range established by the most similar comparables. The Board considered adjustments and differences in the comparables when compared to the subject. The board of review comparables had central air conditioning, while the subject did not. The superior attribute of central air conditioning helps to explain why these comparables had higher improvement assessments than the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.