



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

APPELLANT: Richard Theis
DOCKET NO.: 10-28616.001-R-1
PARCEL NO.: 05-35-119-021-0000

The parties of record before the Property Tax Appeal Board are Richard Theis, 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: \$11,812
IMPR.: \$60,751
TOTAL: \$72,563

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 88 years old and contains 3,003 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property has a 6,750 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 three suggested comparable properties described as two-story dwellings of masonry or stucco construction. The comparable properties have the same assigned neighborhood code as the subject, and they are said to be located from one to sixteen blocks from the subject. The comparable dwellings are from 83 to 97 years old and contain from 3,098 to 3,165 square feet of living area. Two comparables have finished basements, either full or partial, and the other two comparables have unfinished basements, either full or partial. Each comparable has a fireplace and a garage. Two

comparables have central air conditioning. The comparables have improvement assessments ranging from \$59,250 to \$60,977 or from \$18.85 to \$19.50 per square foot of living area. The subject's improvement assessment is \$60,751 or \$20.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$57,537 or \$19.16 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 \$72,563 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties. The board of review comparables #1 through #3 were also used as comparables by the appellant. Since these comparables were already discussed in the preceding paragraph, they will not be further analyzed here. Comparable #4 is the only new evidence presented by the board of review. This comparable property has a two-story stucco dwelling that is approximately 92 years old. The dwelling contains 3,044 square feet of living area. Features included a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. Comparable #4 has the same assigned neighborhood code as the subject and is located one-quarter from the subject. This comparable has a final assessment of \$76,300 and an improvement assessment of \$62,300 or \$20.47 per square foot of living area. As part of its evidence, the board of review disclosed that comparable #4 sold in June 2010 for \$763,000. 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 four suggested comparables. Three of the comparables submitted by

the board of review were also submitted as comparables by the appellant. The Board finds the appellant's comparables and the board of review comparable #4 were all very similar to the subject in design, location, age, and living area. These four comparables had improvement assessments that ranged from \$59,250 to \$62,300 or from \$18.85 to \$20.47 per square foot of living area. The subject's improvement assessment of \$60,751 or \$20.23 per square foot of living area falls within the range established by these comparables. 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.

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: March 21, 2014



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.