FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Sandee
DOCKET NO.: 10-28990.001-R-1
PARCEL NO.: 05-28-423-008-0000

The parties of record before the Property Tax Appeal Board are Scott Sandee, 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 **an increase** 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:	$13,162
IMPR.:	$50,654
TOTAL:	$63,816

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 1,926 square feet of living area. The dwelling was 75 years old. Features of the home include a full basement with a finished recreation room, central air conditioning, a fireplace and a one-car detached garage. The property has an 8,100 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 comparable properties described as two-story dwellings of frame construction that ranged in size from 1,904 to 2,002 square feet of living area. The dwellings ranged in age from 102 to 128 years old. Each comparable has the same neighborhood code as the subject property with one comparable located on the subject's street. Features of the comparables include a full unfinished basement and from 1 to 2.5-car garages. One comparable has a fireplace. The comparables have improvement assessments ranging from $37,976 to $41,210 or from $19.51 to $21.44 per square foot of

living area. The subject's improvement assessment is $46,455 or $24.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $39,695 or $20.61 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 1,906 to 2,116 square feet of living area. The dwellings ranged in age from 74 to 86 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement with finished recreation room, a fireplace and a 1.5 or 2-car garage. Two comparables have central air conditioning. These properties have improvement assessments ranging from $49,270 to $56,926 or from $24.67 to $28.07 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 an increase 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). After an analysis of the assessment data, the Board finds the subject dwelling is under-assessed with respect to uniformity of assessments.

The parties to the appeal submitted a total of eight comparable properties into the record for the Board's consideration. The Board gave diminished weight in its analysis to all four of the appellant's comparables. The comparables were all of frame construction which differs from the subject's masonry construction; and ranged from 27 to 53 years older than the subject property. In addition, none of the comparables have either a finished basement or central air conditioning that the subject has. The Board finds the board of review comparables are the most similar to the subject in 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 $24.67 to $28.07 per square foot of living area. The subject's improvement assessment of $24.12 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds an increase in the subject's assessment is 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: April 18, 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.