



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

APPELLANT: Corinne Carr
DOCKET NO.: 10-33151.001-R-1
PARCEL NO.: 04-28-410-009-0000

The parties of record before the Property Tax Appeal Board are Corinne Carr, 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 a reduction 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: \$16,720
IMPR: \$97,655
TOTAL: \$114,375

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is approximately ten years old and contains 5,156 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car garage. The subject property has a 17,600 square foot site and is located in Glenview, Northfield 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, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Two of the comparables are located in the same block as the subject, and another comparable is located one block from the subject. The comparable dwellings are from six to ten years old and contain from 5,016 to 5,794 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, two or three fireplaces, and a three-car garage. The comparables have improvement assessments ranging from \$95,021 to \$102,600. On a per square foot basis, the

comparables have improvement assessments of either \$17.53 or \$18.94 per square foot of living area. The subject's improvement assessment is \$117,918 or \$22.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$95,850 or \$18.59 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 \$134,638 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with two-story dwellings of masonry construction. The comparable properties do not have the same assigned neighborhood code as the subject. Based on their parcel index numbers, these comparables are not located in close proximity of the subject property. The dwellings are from three to six years old and contain from 5,132 to 5,619 square feet of living area. Each comparable has a full finished basement, central air conditioning, two or four fireplaces, and a three-car garage. These properties have improvement assessments ranging from \$142,464 to \$157,357 or from \$27.76 to \$30.65 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 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 met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The appellant's comparable #1 had considerably more living area than the subject and received reduced weight in the Board's analysis. The board of review comparables were somewhat newer than the subject and were located in a different neighborhood. As a result, they also received reduced weight. The Board finds the appellant's comparables #2 through #4 were located in close proximity to the

subject and were very similar to the subject in age, design, living area, and features. 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 \$95,021 to \$102,600 or \$18.94 per square foot of living area. On a per square foot basis, the subject's improvement assessment of \$22.87 per square foot of living area is greater than the corresponding improvement assessment of the best comparables in the record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment was not equitable and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 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.