



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

APPELLANT: Joseph Daul  
DOCKET NO.: 10-33197.001-R-1  
PARCEL NO.: 04-35-411-011-0000

The parties of record before the Property Tax Appeal Board are Joseph Daul, 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:** \$21,194  
**IMPR:** \$166,411  
**TOTAL:** \$187,605

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 6,214 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a three-car garage. The subject property has a 22,310 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 masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject and are located from one to eight blocks from the subject. The comparable dwellings are from seven to seventy-one years old and contain from 5,244 to 6,805 square feet of living area. Two comparables have full unfinished basements, and two have finished basements, either full or partial. Each comparable has central air conditioning and a garage. Three comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$108,848 to \$167,004 or from \$18.18 to \$25.72 per

square foot of living area. The subject's improvement assessment is \$166,411 or \$26.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$136,149 or \$21.91 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 \$187,605 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties. However, board of review's comparable #2 is actually the subject property, and board of review's comparable #3 is the same property as the appellant's comparable #4. Comparable #1 is the only board of review comparable that will be analyzed further. Comparable #1 has the same assigned neighborhood code as the subject and is located in the same block as the subject. This comparable is improved with a two-story masonry dwelling. The dwelling is ten years old and contains 6,236 square feet of living area. Features include a full finished basement, central air conditioning, two fireplaces, and a garage. Comparable #1 has an improvement assessment of \$173,633 or \$27.84 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 five suggested comparables.<sup>1</sup> The appellant's comparables #1 through #3 were much older than the subject and received reduced weight in the Board's analysis. The Board finds board of review comparable #1 and the appellant's comparable #4 were very similar to the subject in almost all respects. Moreover, board

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<sup>1</sup> Board of review comparable #2 is actually the subject property and board of review comparable #3 is the same property as the appellant's comparable #4.

of review comparable #1 was located in the same block as the subject and was most similar to the subject in age and 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 of \$173,633 and \$163,291 or \$27.84 and \$25.72 per square foot of living area, respectively. The subject's improvement assessment of \$166,411 or \$26.78 per square foot of living area falls between the improvement assessments of the best comparables in the record. 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.

*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.