



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

APPELLANT: Harry Coon
DOCKET NO.: 10-33219.001-R-1
PARCEL NO.: 04-36-310-003-0000

The parties of record before the Property Tax Appeal Board are Harry Coon, 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: \$18,996
IMPR: \$135,336
TOTAL: \$154,332

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three improvements situated on one parcel. Dwelling #1 is a two-story masonry dwelling that is approximately 35 years old and contains 2,501 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. Dwelling #2 is a two-story masonry dwelling that is approximately 35 years old and contains 2,440 square feet of living area. Features include a full unfinished basement, central air conditioning, two fireplaces, and a two-car garage. Dwelling #3 is a one-story dwelling that is approximately 35 years old and contains 504 square feet of living area.¹ Features include a crawl-space foundation and central air conditioning. The subject property has a 19,996 square foot site and is located in Glenview, Northfield Township, Cook County.

¹ Neither party provided information regarding dwelling #3's exterior construction.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties for dwelling #2. The comparables are 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. The comparable dwellings are from 53 to 62 years old and contain from 2,478 to 2,700 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 and one or two fireplaces. Three of the comparables have central air conditioning. The comparables have improvement assessments ranging from \$50,477 to \$54,972 or from \$20.36 to \$21.07 per square foot of living area. According to the appellant, dwelling #2's improvement assessment is \$135,336 or \$55.47 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment of all three of the subject's dwellings by dwelling #2's living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$50,166.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$154,332 was disclosed.² The board of review presented descriptions and assessment information on four suggested comparable properties for dwelling #1 described as two-story dwellings of frame or masonry construction. The comparable properties have the same neighborhood code as the subject. The comparable dwellings range in age from two to thirteen years and contain from 3,039 to 3,650 square feet of living area. One comparable has a full unfinished basement, and three comparables have finished basements, either full or partial. Each comparable has a garage and from one to three fireplaces. Three of the comparables have central air conditioning. These properties have improvement assessments ranging from \$84,255 to \$150,799 or from \$25.58 to \$43.57 per square foot of living area.

The board of review also presented descriptions and assessment information on three suggested comparable properties for dwelling #2 described as two-story dwellings of frame or masonry construction. The comparable properties have the same neighborhood code as the subject. The comparable dwellings range in age from four to ten years and contain from 3,406 to 3,698 square feet of living area. Each comparable has a full

² The board of review did not provide property characteristic sheets for the subject property's three improvements.

finished basement, central air conditioning, two or three fireplaces, and a garage. These properties have improvement assessments ranging from \$90,140 to \$99,313. On a unit basis, the comparables have improvement assessments of either \$26.47 or \$27.07 per square foot of living area.

The board of review did not present any suggested comparables for dwelling #3.

Based on the assessment information provided by the board of review, the subject property's three improvements have a combined improvement assessment of \$135,366. Dwelling #1 has an improvement assessment of \$52,546 or \$21.01 per square foot of living area; dwelling #2 has an improvement assessment of \$63,987 or \$26.22 per square foot of living area; and dwelling #3 has an improvement assessment of \$18,803 or \$37.31 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

In this appeal, the subject property consists of three improvements situated on one parcel. Based on the assessment information provided by the board of review, dwelling #1 has 2,501 square feet of living area and an improvement assessment of \$52,546 or \$21.01 per square foot of living area; dwelling #2 has 2,440 square feet of living area and an improvement assessment of \$63,987 or \$26.22 per square foot of living area; and dwelling #3 has 503 square feet of living area and an improvement assessment of \$18,803 or \$37.31 per square foot of living area. The Board finds that the appellant has combined the assessments for all three improvements and presented the total as if it pertains to just one of the improvements. According to the appellant, dwelling #2 has an improvement

assessment of \$135,336 or \$55.47 per square foot of living area. The appellant did not present any information regarding dwellings #1 and #3. The Board finds that the board of review has presented the best evidence regarding the subject's assessment information for the 2010 tax year. The assessment information provided by the board of review reveals that dwelling #1 has an improvement assessment of \$52,546 or \$21.01 square foot of living area; dwelling #2 has an improvement assessment of \$63,987 or \$26.22 per square foot of living area; and dwelling #3 has an improvement assessment of \$18,803 or \$37.31 per square foot of living area.

In this appeal, the appellant presented a flawed analysis by omitting from consideration the subject property's improvements #1 and #3. As a result of this error, the Board gives the appellant's analysis no weight.

The Board finds that all of the comparables submitted by both parties differed substantially from dwelling #2 in age. In addition, the board of review's comparables for dwelling #2 had substantially more living area than the subject. Although none of the comparables was sufficiently similar to dwelling #2, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$20.36 to \$27.07 per square foot of living area. Dwelling #2's improvement assessment of \$26.22 per square foot of living area falls within this range. Based on the evidence provided in the record, the Board finds that dwelling #2 was not inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessments for dwellings #1 and #3.

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.