FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Boerke
DOCKET NO.: 07-20831.001-R-1
PARCEL NO.: 05-27-300-030-0000

The parties of record before the Property Tax Appeal Board are Richard Boerke, the appellant, by attorney Mary T. Nicolau, of Smith/Nicolau P.C. 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:	$33,600
IMPR.:	$231,400
TOTAL:	$265,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 4,048 square feet of living area. The dwelling is 4 years old. Features of the home include a full, finished basement, central air conditioning, 2 fireplaces and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as 2-story frame or masonry dwellings that range in age from 33 to 49 years old. The comparable dwellings range in size from 3,967 to 4,440 square feet of living area. All comparables feature full or partial, unfinished basements. Three have central air conditioning. All four comparables feature 1 or 2 fireplaces and 2 or 3½-car garages. The comparables have improvement assessments ranging from $37.03 to $43.15 per square foot of living area. The subject's improvement assessment is $57.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 three comparable properties[1]. These three parcels are the same as appellant's comparables #1, #2 and #3. They consist of 2-story frame or masonry dwellings that range in age from 33 to 49 years old. The dwellings range in size from 3,982[2] to 4,440 square feet of living area. Two comparables feature full or partial, unfinished basements, and one is on a crawl-space foundation. Two have central air conditioning. All three comparables feature 1 or 2 fireplaces and 2 or 3-car garages. These properties have improvement assessments ranging from $37.03 to $40.29 per square foot of living area[3]. The board of review also disclosed that the subject was purchased in May, 2004, for $2,650,000. 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.

All of the comparables submitted by both parties were 29 to 45 years older than the subject and therefore could not be used to determine whether or not the property is assessed equitably.

The Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The subject property sold in May 2004 for $2,650,000. Based on the recent sale of the subject for $2,650,000, an accurate assessed value for the property would be $266,060 using the 2007 three-year median level of assessments for Cook County Class 2 residential property of 10.04%. Since the actual assessed value

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[1] Board of review's comparables #1 and #2 were the same property.

[2] There are discrepancies in the property characteristics of parcel #05-27-100-046-0000 (136 Melrose Ave.) which is appellant's comparable #3 and board of review's comparable #4. The appellant's documentation, a printout from the Cook County Assessor's Office, lists 3,967 square feet of building area and a partial, unfinished basement. The board of review's data for this parcel indicates the building square footage is 3,982 and it has a crawl-space foundation.

[3] There are discrepancies between the appellant and the board of review in improvement assessments for the same parcels.

is $265,000, the Board finds the property to be assessed accurately. The subject property has an improvement assessment of $57.16 per square foot of living area, higher than the appellant's similar assessment comparables. Based on this analysis, taking into account the comparables greater ages and in light of the subject's 2007 sale, the Board finds the subject's higher improvement 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: February 18, 2011

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.