



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

APPELLANT: Rhonda Jordan
DOCKET NO.: 07-23830.001-R-1
PARCEL NO.: 05-29-311-008-0000

The parties of record before the Property Tax Appeal Board are Rhonda Jordan, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 65,116
IMPR.: \$ 115,672
TOTAL: \$ 180,788**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 69 years old and contains 3,664 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a two-car attached garage. The subject is classified as a class 2-06 residential property¹ under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight suggested properties described as two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject, and three of the comparables are located on the same street as the subject property. The comparable dwellings are from 68 to 78 years old and contain from 2,224 to 4,836 square feet of living area. Two dwellings have partial finished basements, and six have unfinished basements, either full or partial. Each comparable has a garage; seven have from one to three fireplaces; and two have central air conditioning.

¹ Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

The comparables have improvement assessments ranging from \$59,283 to \$134,173 or from \$25.03 to \$27.74 per square foot of living area. The subject's improvement assessment is \$115,672 or \$31.57 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$96,730 or \$26.40 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 \$180,788 was disclosed. The board of review presented descriptions and assessment information on three suggested properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. One of the comparables is said to be located one-quarter mile from the subject, and the other two are located in the same township section as the subject. The dwellings are from 69 to 81 years old and contain from 2,467 to 3,941 square feet of living area. Each comparable has two or three fireplaces, a garage, and a full basement, one of which is finished. Two dwellings have central air conditioning. These properties have improvement assessments ranging from \$77,691 to \$130,275 or from \$31.49 to \$33.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review had only presented one comparable located "within the Blocks of the subject property, namely 05-29-300+," while the appellant had "submitted eight (8) comparable Class 2-06 residential properties which were located in the 300+ Blocks." Actually, six of the appellant's comparables were located in the same township quarter-section as the subject property (05-29-300+), and two comparables were located in a different township section altogether (05-20-300+).

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 eleven suggested comparables. All of the comparables submitted were two-story dwellings of frame, masonry, or frame and masonry construction that were generally similar to the subject in age. However, the appellant's comparables #1, #4, and #5 were from 15% to 39% smaller in size than the subject, and comparables #2, #3,

and #8 were from 23% to 32% larger. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparable #3 was 33% smaller in size than the subject and also received reduced weight.

The Board finds the appellant's #6 and #7 and the board of review's comparables #1 and #2 were very similar to the subject in size. Of these four comparables, the board of review's comparable #2 was most similar to the subject in size. Three of these comparables were also very similar in location. The appellant's comparables #6 and #7 were located on the same street as the subject, and the board of review's comparable #1 was said to be located one-quarter mile from the subject. Additionally, the appellant's comparable #6 and the board of review's comparable #1 had finished basements like the subject, and the appellant's comparable #7 and the board of review's comparable #1 had central air conditioning like the subject. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$91,729 to \$130,275 or from \$27.14 to \$33.84 per square foot of living area. The subject's improvement assessment of \$115,672 or \$31.57 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.



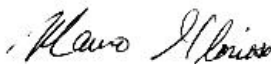
Chairman



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: May 18, 2012



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.