FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Hastings
DOCKET NO.: 07-25820.001-R-1
PARCEL NO.: 05-28-302-025-0000

The parties of record before the Property Tax Appeal Board are Robert Hastings, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, 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:	$ 42,768
IMPR.:	$ 93,976
TOTAL:	$ 136,744

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling is 68 years old and contains 3,400 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The subject is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Kenilworth, 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 comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparable dwellings are from 66 to 77 years old and contain from 2,800 to 3,345 square feet of living area. One dwelling has a slab foundation; four have finished basements, either full or partial; and three have unfinished basements, either full or partial. Each comparable has from one to three fireplaces; seven comparables have a garage; and six have central air conditioning. The comparables have improvement assessments ranging from $59,654 to $83,123 or from $20.90 to $25.58 per square foot of living area. The subject's improvement

PTAB/brw/2012.06

assessment is $93,976 or $27.64 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $79,866 or $23.49 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 $136,744 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties consisting of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood and classification codes as the subject, and one of the comparables is located on the same tax block as the subject. The dwellings are from 63 to 109 years old and contain from 3,011 to 3,225 square feet of living area. Two dwellings have full unfinished basements, and one has a partial finished basement. Each comparable has central air conditioning, one or two fireplaces, and a garage. These properties have improvement assessments ranging from $87,815 to $88,300 or from $27.38 to $29.16 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 twelve suggested comparables. The appellant's comparables #1, #6, #7, and #8 had less living area than the subject, and comparable #7 had a slab foundation that was dissimilar from the subject's full unfinished basement. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparable #3 was over 40 years older than the subject and also received reduced weight.

The Board finds the appellant's comparables #2 through #5 and the board of review's comparables #1 and #2 were very similar to the subject in size, age, location, and foundation. Additionally, the board of review's comparables #1 and #2 had frame exterior construction like the subject. 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 $70,384 to $88,300 or from $22.46 to $29.16 per square foot of living area. The subject's improvement assessment of $27.64 per square foot of living area falls within the range established by the most similar comparables on a per square foot basis. 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 statue 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.

Donald R. Crit

Chairman

K. L. Fern

Member

Frederick J. Gorf

Member

Mario Illorias

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: June 22, 2012

Eileen 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.