



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

APPELLANT: Richard Helms
DOCKET NO.: 09-29938.001-R-1 through 09-29938.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Helms, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-29938.001-R-1	18-06-403-018-0000	4,807	25,867	\$30,674
09-29938.002-R-1	18-06-403-019-0000	8,176	30,365	\$38,541

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels that are improved with a one-story dwelling of frame construction containing 2,762 square feet of living area. The dwelling is 67 years old. Features of the home include a partial unfinished basement and a one and one-half car detached garage. The subject is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Western Springs, Lyons Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story, one and one-half story, or two-story frame, masonry, or frame and masonry dwellings that have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in age from 48 to 71 years old, and they range in size from 2,514 to 2,752 square feet of living area. Two comparables have partial unfinished basements, and two have crawl-space foundations. Each comparable has a garage and one or two fireplaces, and three dwellings have central air conditioning. The comparables have improvement assessments ranging from \$39,971 to \$49,558 or from \$15.90 to \$18.95 per square foot of living area. The subject's improvement assessment is \$56,232 or \$20.36 per square foot of living area. Based on this evidence, the

appellant requested that the subject's improvement assessment be reduced to \$47,948 or \$17.36 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 \$56,232 was disclosed. The board of review presented descriptions and assessment information on four comparable properties described as one or one and one-half story frame or masonry dwellings that have the same assigned neighborhood and classification codes as the subject property. Based on photographic evidence provided by the board of review, one of the comparables is apparently two-story not one-story, and another comparable is apparently one and one-half story not one-story. The dwellings range in age from 54 to 85 years old, and they range in size from 1,917 to 2,658 square feet of living area. One comparable has a slab foundation, and three comparables have unfinished basements, either full or partial. Each comparable has a garage and a fireplace, and three comparables have central air conditioning. These properties have improvement assessments ranging from \$45,152 to \$55,644 or from \$20.93 to \$23.55 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 eight equity comparables. The appellant's comparables #1 and #4 had crawl-space foundations, which were not similar to the subject's partial unfinished basement, and comparable #1 was much newer than the subject. In addition, comparable #2 was two-story in design. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparable #2 had a slab foundation, and, based on photographic evidence provided by the board of review, this comparable was two-story, not one-story like the subject. In addition, comparable #4 was much older and smaller than the subject. As a result, these comparables also received reduced weight. The Board finds that the appellant's comparable #3 and the board of review's comparables #1 and #3 were one or one and one-half story in design, and they were generally similar to the subject in age and size. All three comparables had basements. 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 \$49,086 to \$52,913 or from \$17.84 to \$22.97 per square foot of living area. The subject's improvement assessment of \$20.36 per square foot of living area falls within the range of improvement assessments 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.



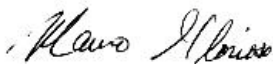
Chairman



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: April 20, 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.