



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

APPELLANT: Dick Lamm
DOCKET NO.: 09-31800.001-R-1
PARCEL NO.: 05-32-100-023-0000

The parties of record before the Property Tax Appeal Board are Dick Lamm, 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 a reduction 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: \$ 7,878
IMPR: \$ 69,030
TOTAL: \$ 76,908

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is 63 years old and contains 3,250 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, and a one-car attached garage. The subject dwelling is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on nine suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. Eight of the comparable properties have the same assigned classification and neighborhood codes as the subject.² The comparable dwellings are from one to sixty-one years old and contain from 1,278 to 3,567 square feet of living area. Five

¹ Class 2-78 is a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet. In 2007, the last triennial reassessment year for New Trier Township, the subject property was 61 years old.

² Comparable #2 has a classification code of 2-34 for a split level residence with a lower level below grade, all ages, all sizes. The appellant did not provide this comparable's neighborhood code.

comparables have finished basements, either full or partial, and four comparables have unfinished basements, either full or partial. Each comparable has central air conditioning; eight comparables have garages; and seven comparables have fireplaces. The comparables have improvement assessments ranging from \$35,888 to \$77,813 or from \$11.89 to \$28.08 per square foot of living area. The subject's improvement assessment is \$80,388 or \$24.73 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$54,847 or \$16.88 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 \$88,266 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame, masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. One of the comparables has the same assigned classification code as the subject, and the other three are classified as class 2-06 residential properties.³ The dwellings are from 61 to 66 years old and contain from 2,488 to 2,849 square feet of living area. One of the comparables is described as being of deluxe quality, while the subject and the remaining comparables are described as being of average quality. Three comparables have finished basements, either full or partial, and one has a partial unfinished basement. Each comparable has a garage and one or two fireplaces, and one dwelling has central air conditioning. These properties have improvement assessments ranging from \$56,730 to \$68,661 or from \$22.80 to \$26.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$80,388 or \$24.73 per square foot of living area.

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 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 met this burden.

Both parties presented assessment data on a total of thirteen suggested comparables. The Board notes that all of the comparables submitted had lower improvement assessments than the subject. The appellant's comparable #2 and the board of review's

³ Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

comparable #2 did have higher improvement assessments on a per square foot basis; however, these comparables had much less living area than the subject.

The Board finds that the appellant's comparables #2 and #3 were much smaller in size than the subject, and comparable #2 also differed in design. The appellant's comparables #1, #6, #8, and #9 were much newer than the subject. As a result these six comparables received reduced weight in the Board's analysis. The board of review's comparables #2 through #4 were much smaller in size than the subject and also received reduced weight.

The Board finds the appellant's comparables #4, #5, and #7 and the board of review's comparable #1 were generally similar to the subject in age, design, and size. 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 \$55,603 to \$71,240 or from \$19.77 to \$24.10 per square foot of living area. The subject's improvement assessment of \$80,388 or \$24.73 per square foot of living area falls above 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 not equitable and a reduction in the subject's assessment 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.



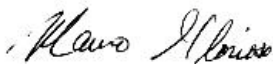
Chairman



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: June 22, 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.