



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

APPELLANT: Allen Smith  
DOCKET NO.: 09-33400.001-R-1  
PARCEL NO.: 18-07-304-014-0000

The parties of record before the Property Tax Appeal Board are Allen Smith, the appellant, by attorney Joel R. Monarch 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: \$ 17,575  
IMPR: \$ 176,063  
TOTAL: \$ 193,638**

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 eight years old and contains 5,189 square feet of living area. Features include a full finished basement, central air conditioning, a fireplace, and a three-car garage. The subject property is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Hinsdale, Lyons Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story dwellings of masonry construction. Each comparable has the same assigned neighborhood code as the subject. Three of the comparables have the same classification code as the subject property, and one is a class 2-08 property.<sup>2</sup> The comparable dwellings are from four to ten years old and contain from 4,674 to 5,927 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, from one to three fireplaces, and a garage. The comparables have improvement assessments ranging from \$122,225 to \$187,757 or from \$26.15 to \$33.44 per square foot of

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<sup>1</sup> Class 2-09 is a two or more story residence, any age, 5,000 sq.ft. and over.

<sup>2</sup> Class 2-08 is a two or more story residence, up to 62 Years, from 3,801 to 4,999 sq.ft.

living area. The subject's improvement assessment is \$213,477 or \$41.14 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$148,101 or \$28.54 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 \$231,052 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story dwellings of masonry or frame and masonry construction. Each comparable has the same assigned neighborhood and classification codes as the subject. The dwellings are from four to ten years old and contain from 5,373 to 5,990 square feet of living area. Three comparables have full unfinished basements, and one has a full finished basement. Each comparable has central air conditioning, from one to three fireplaces, and a garage. These properties have improvement assessments ranging from \$201,864 to \$234,774 or from \$36.84 to \$39.19 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 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 eight suggested comparables. The Board finds the appellant's comparable #3 and the board of review's comparables #2 through #4 were considerably larger than the subject and the appellant's comparable #4 was much smaller. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the board of review's comparable #1 and the appellant's comparables #1 and #2 were most similar to the subject in size and were also very similar in design, exterior construction, location, age, and foundation. 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 \$166,243 to \$201,864 or from \$30.78 to \$37.57 per square foot of living area. The subject's improvement assessment of \$213,477 or \$41.14 per square foot of living area falls above the range established by the best comparables in the record. 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: August 23, 2013

*Allen 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.