



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

APPELLANT: Dave & Cindy Kennebeck  
DOCKET NO.: 13-27433.001-R-1  
PARCEL NO.: 03-33-206-016-0000

The parties of record before the Property Tax Appeal Board are Dave & Cindy Kennebeck, the appellants; 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:** \$ 5,395  
**IMPR.:** \$39,887  
**TOTAL:** \$45,282

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is a four year-old, two-story dwelling of masonry construction containing 3,638 square feet of living area. Features of the home include a full unfinished basement, air conditioning, a fireplace and a three-car garage. The property has a 12,696 square foot site and is located in Wheeling Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted

information on four suggested equity comparables, each located in the town of Mount Prospect. These properties were of either masonry or frame and masonry exterior construction, and from 2,972 to 3,456 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,364. The subject property has an improvement assessment of \$52,969, or \$14.56 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables, each located in the town of Arlington Heights, with sales data on one of them.

In rebuttal, the appellants argued that the comparable properties submitted by the board of review were in the town of Arlington Heights, not the town of Mount Prospect where the subject is located. The appellants argued that these towns have different school districts. The appellants also highlighted that each of their comparable properties were selected from Mount Prospect, were within 0.25 miles from the subject, and within the same school district as the subject.

At hearing, the appellants testified that they selected their equity comparables from Mount Prospect because the subject is in that town. They distinguished the board of review's comparables, each of which is in Arlington Heights, as in an elementary school taxing district that receives higher tax revenues than their school district in Mount Prospect. Mount Prospect imposes a real estate transfer tax, whereas Arlington Heights does not. Arlington Heights residents receive municipal services, such as twice weekly garbage pickup, that Mount Prospect residents do not receive. They testified that each of their comparables was located from two to six blocks in proximity from the subject. In response to cross-examination from the board of review as to why their comparables were in a different neighborhood code from the subject, the appellants stated that the subject is in a subdivision made up of only six to seven dwellings, and that those dwellings are not similar to the subject. Consequently, the appellants selected comparables that, although in neighborhoods with different code numbers than the subject, were nevertheless similar in all property characteristics, were located within close proximity to the subject, and were in Mount Prospect and the same elementary school district.

#### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable

properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$11.20 to \$12.60 per square foot of living area. The subject's improvement assessment of \$14.56 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is justified.

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.

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Chairman



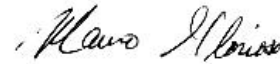
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DISSENTING: \_\_\_\_\_

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: November 20, 2015



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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.