



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

APPELLANT: Dennis Lingle
DOCKET NO.: 16-23362.001-R-1 through 16-23362.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dennis Lingle, the appellant, by attorney Scott L. David, of Much Shelist in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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
16-23362.001-R-1	05-28-213-016-0000	17,000	0	\$17,000
16-23362.002-R-1	05-28-213-017-0000	33,250	120,366	\$153,616

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2016 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 consists of two parcels, one of which is improved with a two-story dwelling of stucco construction. The dwelling is approximately 113 years old and has 4,883 square feet of living area. Features of the home include a partial finished basement and a fireplace. The property's two parcels have a combined land area of 26,250 square feet and are located in Kenilworth, New Trier Township, Cook County. The parcel with the improvement is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, and the other parcel is a class 2-01 property.

The appellant contends assessment inequity as the basis of the appeal. The subject of this appeal is the improvement assessment for the parcel ending in 017; the land assessments are not being contested. In support of the inequity argument, the appellant submitted information on three equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of masonry, frame or stucco construction. The dwellings are from 87 to 118 years old and contain from 4,084 to 4,671 square feet of living

area. The comparables have full basements, one of which has finished area. The comparables have central air conditioning, one or two fireplaces, and two-car garages. The comparables have improvement assessments that range from \$94,881 to \$110,830 or from \$23.23 to \$24.05 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$115,581 or \$23.67 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$153,616 for the parcel ending in 017 was disclosed.² The subject property has an improvement assessment of \$120,366 or \$24.65 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of stucco construction. The dwellings are from 98 to 110 years old and contain from 4,248 to 4,395 square feet of living area. Two comparables have full or partial finished basements, and two have full or partial unfinished basements. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage, either two-car or three and one-half car. The comparable properties have improvement assessments that range from \$111,850 to \$123,604 or from \$26.33 to \$29.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties presented assessment data on a total of seven suggested comparables. The Board finds that all seven comparables are generally similar to the subject in location, story height, age, living area and foundation. These comparables have improvement assessments that range from \$94,881 to \$123,604 or from \$23.23 to \$29.08 per square foot of living area. The subject's improvement assessment of \$120,366 or \$24.65 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that although all seven comparables have less living area than the subject, most are superior to the subject in features like central air conditioning and a garage. Therefore, the Board finds the appellant was not able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

¹ In Section 2c of the appeal form, the appellant requested the subject's improvement assessment be reduced to \$100,125; however, in the addendum and a memorandum submitted with the appeal, the appellant requested the improvement assessment be reduced to \$115,581. For the purposes of this appeal, the Board has determined the requested reduction for the subject's improvement assessment is \$115,581.

² The parcel ending in 016 has a total assessment of \$17,000 for the 2016 tax year. This parcel is unimproved and is not the subject of this appeal.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: July 16, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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