



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

APPELLANT: Anthony Flanagan
DOCKET NO.: 17-22864.001-R-1
PARCEL NO.: 05-22-100-017-0000

The parties of record before the Property Tax Appeal Board are Anthony Flanagan, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates LLC 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:

LAND: \$28,941
IMPR.: \$182,193
TOTAL: \$211,134

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 2017 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 a two-story dwelling of frame exterior construction with 5,572 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a two-car detached garage. The property has a 13,155 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables. The comparables were improved with two-story dwellings of masonry or frame and masonry exterior construction that range in age from 9 to 90 years old. Each comparable has a basement with two comparables having finished area, central air conditioning, one to three fireplaces and a two-car or four-car garage. The dwellings range in size from 5,355 to 10,777 square feet of living area and have improvement assessments ranging

from \$100,463 to \$257,896 or from \$18.76 to \$24.51 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$124,813 or \$22.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,134. The subject property has an improvement assessment of \$182,193 or \$32.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables were improved with one, one-story dwelling and three, two-story dwellings of masonry or masonry and frame exterior construction that range in size from 3,212 to 5,845 square feet of living area. The dwellings range in age from 9 to 62 years old. Each comparable has a basement, with two having finished area, three comparables have central air conditioning, each comparable has two or six fireplaces and each comparable has a garage ranging from two-car to four-car. The comparables have improvement assessments that ranged from \$120,679 to \$203,698 or from \$34.85 to \$37.57 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 based on their larger dwelling size when compared to the subject property. The Board gave less weight to the board of review's comparable #1 based on its one-story design when compared to the subject's two-story design.

The Board finds that the best evidence of assessment equity are the remaining comparables. These comparables have varying degrees of similarity when compared to the subject in design, dwelling size and some features. These comparables have improvement assessments that range from \$100,463 to \$203,698 or from \$18.76 to \$36.00 per square foot of living area. The subject property has an improvement assessment of \$182,193 or \$32.70 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's improvement assessment is 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 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 parties 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

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:

November 17, 2020



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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