

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nancy Gunthorp  
DOCKET NO.: 04-27265.001-R-1  
PARCEL NO.: 05-20-319-036-0000

The parties of record before the Property Tax Appeal Board are Nancy Gunthorp, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 9-year old, two-story dwelling of frame and masonry exterior construction containing 5,518 square feet of living area. Features of the dwelling include a partial unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The subject improvements are located on a 27,455 square foot parcel of land in Winnetka, New Trier Township, Cook County.

The appellant's appeal, in part, is based on unequal treatment in the assessment process with respect to the improvements. In support of the improvement assessment inequity argument the appellant submitted information on four comparable properties described as two-story frame, masonry or frame and masonry dwellings that range in age from 45 to 106 years old for consideration. The comparables range in size from 5,785 to 6,225 square feet of living area. Three of the comparables have basements, three comparables have central air conditioning, each of the comparables has 1 or 3 fireplaces and each comparable has a 2, 2.5, 3 or 3.5-car garage. The comparables have total assessments that range from \$162,500 to \$239,380 and improvement assessments that range from \$70,972 to \$120,697 or from \$11.84 to \$20.86 per square foot of living area. The subject has a total assessment of \$184,733 and an improvement assessment of \$135,315 or \$24.52 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of \$153.27 per square foot of living area, which is 23.2% more than the average market value reflected by the improvement assessments for the comparables of \$124.43 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of \$124.43 per

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Based on the facts and exhibits presented, 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: \$ 49,418  
IMPR.: \$ 135,315  
TOTAL: \$ 184,733

Subject only to the State multiplier as applicable.

square foot resulting in an improvement assessment of \$109,857 or \$19.91 per square foot of living area.

The appellant also argued the subject property is situated on a lot area that contains a storm water retention facility as well as required front and side yard setbacks. The appellant indicated that the detention area and setback requirements amount to 16,235 square feet or 59.13% of land area, which is unbuildable. In support of this proposition the appellant submitted a letter from Susan Chen of the Village of Winnetka. Based on this argument the appellant was of the opinion the subject's land assessment should be reduced by 59.13% or \$29,221 resulting in a revised land assessment of \$20,197.

The comparables submitted by the appellant had land assessments ranging from \$76,368 to \$131,273 or either \$1.80 or \$2.04 per square foot. The subject has a land assessment of \$49,418 or \$1.80 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that ranged in age from 5 to 10 years old. The comparable dwellings ranged in size from 5,127 to 6,104 square feet of living area. Each comparable has an unfinished basement, each comparable has central air conditioning, each of the comparables have two fireplaces and each comparable has a 3, 3.5 or 4-car garage. These properties have total assessments ranging from \$204,594 to \$328,115 and improvement assessments ranging from \$157,660 to \$274,602 or from \$25.83 to \$48.28 per square foot of living area. These same comparables had land assessments of \$1.80 per square foot of land 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 not 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 not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in age, size and features. These comparables were of masonry construction and ranged in size from 5,127 to 6,104 square feet of living area and ranged in age from 5 to 10 years old. Due to their similarities to the

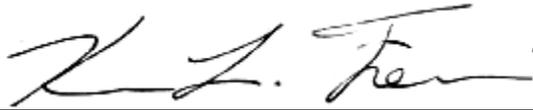
subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$157,660 to \$274,602 or from \$25.83 to \$48.28 per square foot of living area. The subject's improvement assessment of \$135,315 or \$24.52 per square foot of living area is below this range. The Board finds the appellant's comparables were significantly older than the subject, which accounts for their lower improvements assessments on a per square foot basis when compared to the subject dwelling. In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also argued that the subject's land assessment should be reduced due to a water retention area and setback requirements. The Board gives this argument no weight. First, the Board finds the subject property is improved with the subject dwelling and is a buildable lot sufficient to support the existing improvements. Second, the appellant did not submit any market data in the form of an appraisal or comparable sales that demonstrated the subject's land assessment is not reflect of its market value due to the purported unbuildable areas caused by the water retention area and setback requirements. Third, the evidence revealed that the subject had a land assessment of \$1.80 per square foot. The comparables submitted by both parties had land assessments of either \$1.80 or \$2.04 per square foot of land area. The Board finds the subject's land assessment is equitable and supported by the comparables.

In conclusion, the Board finds the assessment of the subject property as established by the board of review is correct and no reduction 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.

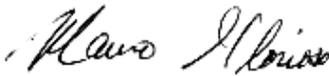
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Chairman



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Member



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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: April 24, 2009



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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.