

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom Cole
DOCKET NO.: 06-25877.001-R-2 and 06-25877.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tom Cole, the appellant, by attorney Francis W. O'Malley of Worssek & Vihon LLP in Chicago and the Cook County Board of Review.

The subject property is situated on a 13,447 square foot parcel and has been improved with a two-story, single family dwelling of masonry exterior construction which is 1 year old.¹ The dwelling contains 4,709 square feet of living area and features central air conditioning, two fireplaces, a full basement which has been finished as a recreation room, and a detached three-car garage. The property is located in Winnetka, New Trier Township, Cook County, Illinois.

The subject property has been classified pursuant to the Cook County Real Property Assessment Classification Ordinance as a Class 2-08 property which by definition is a "two or more story residence, up to 62 years old age, 3,801 to 4,999 square feet." The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement assessment was erroneous due to lack of uniformity and due to the assessor having recorded 4,974 square feet of living area when the improvement in actuality has 4,709 square feet of living area according to a survey and an architect's schedule. There was no dispute raised with regard to the land assessment.

In support of the inequity argument, the appellant submitted a grid analysis of eleven comparables, a map depicting the location of the subject and comparables, and a brief prepared by counsel arguing the lack of uniformity. In the brief, counsel set forth the average per square foot improvement assessments of the eleven

¹ While the Residential Appeal Form and grid analysis both indicate the subject dwelling is one year old and a two-story dwelling, in a previous decision on this property known as Docket Nos. 05-26649.001-R-2 and 05-26649.002-R-2, the dwelling was said to be four years old as of January 1, 2005 and a three-story structure.

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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:

Docket No.	Parcel No.	Land	Impr.	Total
06-25877.001-R-2	05-17-311-019-0000	11,619	72,200	83,819
06-25877.002-R-2	05-17-311-021-0000	14,198	172,367	186,565

Subject only to the State multiplier as applicable.

properties recorded as Class 2-08 and which were located within one mile of the subject property. The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment for the two parcels of \$304,423 was disclosed.

The appellant's comparables were described as two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in age from 4 to 50 years old. Ten of the comparable dwellings had central air conditioning and all had from one to five fireplaces and full or partial basements, six of which were finished as recreation rooms. Each comparable had from a two-car to a four-car garage. These comparable dwellings ranged in size from 3,846 to 4,854 square feet of living area and had improvement assessments ranging from \$96,180 to \$177,428 or from \$26.91 to \$34.59 per square foot of living area. The appellant indicated the subject had an improvement assessment of \$278,606. This improvement assessment calculates out to \$56.01 per square foot of living area; however, using a living area square footage of 4,709 square feet would result in an improvement assessment of \$59.16 per square foot of living area. The appellant noted the average assessment of the eleven suggested comparables was \$30.27 per square foot of living area. Applying this average per-square-foot improvement assessment of \$30.27 to the subject's actual 4,709 square foot living area would result in a corrected improvement assessment of \$142,521.

The appellant also indicated that the property was the subject of an appeal to the Property Tax Appeal Board the prior year as Docket Nos. 05-26649.001-R-2 and 05-26649.002-R-2. Based upon the evidence presented, the Property Tax Appeal Board reduced the assessments on the two parcels making up the subject property for a total assessment in 2005 of \$270,384.

Based on the foregoing evidence of lack of uniformity, the appellant requested the subject's total 2006 assessment be reduced to \$168,338.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment based on an error in the subject's living area square footage and assessment data for eleven comparable

properties. After an analysis of the record, the Property Tax Appeal Board finds a reduction is warranted.

The Board finds the only evidence pertaining to the subject dwelling's size was submitted by the appellant. The appellant provided evidence establishing an error in the subject improvement's living area square footage from the recorded 4,974 square feet to the corrected 4,709 square feet. The Board has examined the information submitted by the appellant regarding the size of the subject dwelling and finds, based on this limited evidence that was not refuted, the subject's corrected living area square footage is 4,709 square feet.

In addition, the appellant's evidence included eleven suggested comparable properties which properties had an average improvement assessment of \$30.27 per square foot of living area and applying the corrected living area square footage, appellant argued the subject should have an improvement assessment of \$142,521.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

[Emphasis added.] The Board finds 2006 is in the same general assessment period as the Board's decision rendered on the 2005 assessment for the subject property. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

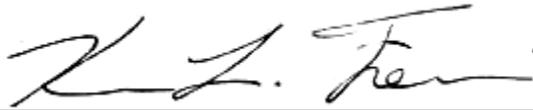
The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision in Docket Nos. 05-26649.001-R-2 and 05-26649.002-R-2 or that the assessment year in question is in a different general assessment period. Moreover, there was no indication in the record that the decision of the Property Tax Appeal Board in Docket Nos. 05-26649.001-R-2 and 05-26649.002-R-2 was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the

Board's prior year's finding plus the application of any factor applied for equalization.

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.

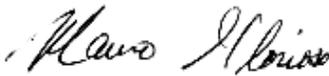
Chairman



Member



Member



Member



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: April 24, 2009



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.