



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

APPELLANT: Morris Silverman  
DOCKET NO.: 07-20734.001-R-3  
PARCEL NO.: 05-16-106-050-0000

The parties of record before the Property Tax Appeal Board are Morris Silverman, the appellant(s), by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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:** \$167,296  
**IMPR.:** \$364,073  
**TOTAL:** \$531,369

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 51,005 square foot lot improved with a 3-year-old, two-story single family dwelling of frame and masonry construction that contains 9,134 square feet of living area. The dwelling features a full finished basement, central air conditioning, six fireplaces, and a four-car garage. The property is located in Winnetka, New Trier Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. The appellant provided data in a grid analysis on four comparables located in the same tax block as the subject and three of which are located on the same street as the subject. The comparables were described as two-story single-family dwellings of masonry construction which ranged in age from 4 to 18 years old. The comparables range in size from 7,103 to 7,568 square feet of living area. The dwellings have full basements, two of which are finished as recreation rooms. Each comparable has central air conditioning, from one to four fireplaces, and a

three-car attached garage. The comparables have improvement assessments ranging from \$274,130 to \$299,188 or from \$36.97 to \$42.01 per square foot of living area. The subject has an improvement assessment of \$924,800 or \$101.25 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$364,073 or \$39.86 per square foot of living area.

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 by the established deadline of February 5, 2009. By correspondence dated November 9, 2009, the Cook County Board of Review was found to be in default. Subsequently, in correspondence dated January 15, 2010, the board of review submitted its "Board of Review Notes on Appeal" and evidence in support of its assessed valuation of the subject property along with a request to rescind the issuance of default. The Property Tax Appeal Board considered and denied the request. Therefore, the Cook County Board of Review remains in default for this appeal.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction commensurate with the appellant's request is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on four comparables. Despite being superior to the subject in exterior construction, the Board finds the comparables submitted by the appellant were similar to the subject in location, style, features and/or age. These comparables had improvement assessments that ranged from \$274,130 to \$299,188 or from \$36.97 to \$42.01 per square foot of living area. The subject's improvement assessment of \$924,800 or \$101.25 per square foot of living area is above this range.

The board of review was found to be in default as it did not timely submit any evidence in support of its assessment of the subject property or to timely 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 has examined the information submitted by the appellant and finds, based on this

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evidence that was not timely refuted, a reduction in the assessed valuation of the subject property's improvement 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: June 22, 2012

*Allen Castrovillari*

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.