



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

APPELLANT: Matthew Zapf  
DOCKET NO.: 07-21046.001-R-1  
PARCEL NO.: 05-18-400-002-0000

The parties of record before the Property Tax Appeal Board are Matthew Zapf, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; and the Cook County Board of Review.

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:** \$ 34,848  
**IMPR.:** \$ 100,952  
**TOTAL:** \$ 135,800

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 2,744 square feet of living area. The dwelling is 71 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The dwelling is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 49 to 69 years old. The comparables have the same assigned neighborhood and classification codes as the subject. Two are located in the same block across the street from the subject, and the other comparable is located over one mile from the subject. The comparable dwellings range in size from 2,568 to 3,226 square feet of living area. One dwelling has a slab foundation, and two have a partial unfinished basement. Each comparable has central air conditioning, one or two fireplaces, and a one or two-car attached garage. The comparables have improvement assessments ranging from \$18.05 to \$32.00 per square foot of living area. The subject's improvement assessment is \$36.79 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 frame or masonry dwellings that range in age from 63 to 84 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One is located on the same block as the subject, and the other two are located one-quarter mile from the subject. The dwellings range in size from 3,001 to 3,542 square feet of living area, and one is considered to be deluxe quality. Each comparable has a finished basement, either full or partial, one to three fireplaces, and a two-car garage. Two dwellings have central air conditioning. These properties have improvement assessments ranging from \$36.79 to \$37.41 per square foot of living area. As part of its evidence, the board of review disclosed that the subject sold in July 2005 for \$1,498,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted differences between the comparables submitted by the board of review and the subject property: Comparables one and two were much larger than the subject; comparable three has frame exterior construction; comparable one is considered to be deluxe quality; and all of the board of review's comparables have finished basements, and two of these are full basements.

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.

Both parties presented assessment data on a total of six equity comparables. The appellant's comparable numbered one had a slab foundation and was 19% larger than the subject. As a result, this comparable received reduced weight in the Board's analysis. The appellant's comparable numbered two was 22 years newer than the subject and also received reduced weight. The comparables numbered one and two by the board of review were 29% larger than the subject, and comparable one was considered to be deluxe quality. As a result, these comparables also received reduced weight. The Board finds the appellant's comparable three was very similar to the subject in all respects. The Board further

finds that the comparable numbered three by the board of review was located in the same block as the subject and, despite having frame exterior compared to the subject's masonry exterior, was also similar to the subject in age, design, size, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$32.00 and \$36.79 per square foot of living area. The subject's improvement assessment of \$36.79 per square foot of living area is identical to one of these assessments. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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 22, 2011

*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.