



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

APPELLANT: David Macarthur  
DOCKET NO.: 07-21050.001-R-1  
PARCEL NO.: 05-20-407-049-0000

The parties of record before the Property Tax Appeal Board are David Macarthur, 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 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:     \$ 50,375**  
**IMPR.:    \$ 96,612**  
**TOTAL:    \$ 146,987**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story dwelling of masonry construction containing 3,284 square feet of living area. The dwelling is 50 years old. Features of the home include a full finished 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 one or one and one-half story masonry dwellings that are either 48 or 51 years old. The comparables have the same assigned neighborhood and classification codes as the subject. Two of the comparables are located 0.6 mile from the subject, and the other comparable is located 1.34 miles from the subject. The comparable dwellings range in size from 3,005 to 3,447 square feet of living area. One comparable has a crawl-space foundation, and two have finished basements, either full or partial. Each comparable has a two-car attached garage and one or two fireplaces, and two comparables have central air conditioning. The comparables have improvement assessments ranging from \$27.25 to \$31.71 per square foot of living area. The subject's improvement assessment is \$32.39 per square foot of living area. In the brief, the

appellant's attorney requested that the improvement assessment be reduced to \$96,612 or \$29.42 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 one and one-half story masonry dwellings that range in age from 53 to 58 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and one is located one-quarter mile from the subject. The dwellings range in size from 3,008 to 3,551 square feet of living area. Each comparable is considered deluxe quality, and one of the comparables has been renovated; another is in an above average state of repair; and another is in a below average state of repair. One dwelling has a crawl-space foundation; one has a full unfinished basement; and one has a partial finished basement. Each comparable has a two or three car garage, three fireplaces, and central air conditioning. These properties have improvement assessments ranging from \$34.92 to \$36.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the comparables submitted by the board of review are considered deluxe quality while the subject is described as being of average quality.

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 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 met this burden.

Both parties presented assessment data on a total of six equity comparables. The comparables submitted by the board of review were very similar to the subject in design, exterior construction, age, size, and most features. However, all of the comparables submitted by the board of review are considered deluxe quality while the subject is described as being of average quality. In addition, one of the comparables submitted by the board of review is described as being in an above average state of repair; another is described as being in a below average state of repair; and the subject is described as being in an average state of repair. As a result, the comparables submitted by the board of review received reduced weight in the Board's analysis.

The Board finds that the appellant's comparables were very similar to the subject in age, size, and exterior construction and comparables one and two were very similar in features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that range from \$27.25 to \$31.71 per square foot of living area. The subject's improvement assessment of \$32.39 per square foot of living area falls above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

*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.