



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

APPELLANT: Judy Oberman  
DOCKET NO.: 07-21066.001-R-1 through 07-21066.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Judy Oberman, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-21066.001-R-1	05-21-201-002-0000	21,803	42,423	\$64,226
07-21066.002-R-1	05-21-201-014-0000	10,903	18,181	\$29,084

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels that are improved with a one and one-half story dwelling of frame and masonry construction containing 2,575 square feet of living area. The dwelling is 56 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 one or one and one-half story frame or frame and masonry dwellings that range in age from 54 to 83 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and they are located 1.71 to 1.82 miles from the subject property. The comparable dwellings range in size from 2,365 to 3,113 square feet of living area. Each comparable has an unfinished basement, either full or partial, and a garage; two comparables have a fireplace; and one has central air conditioning. The comparables have improvement assessments ranging from \$21.06 to \$22.25 per square foot of living area. The subject's improvement assessment is \$23.54 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 five comparable properties consisting of one and one-half story frame and masonry dwellings that range in age from 53 to 82 years old. The comparables have the same assigned neighborhood and classification codes as the subject. Based on their parcel index numbers, two of the comparables are located near the subject. The dwellings range in size from 2,140 to 3,029 square feet of living area, and comparable three is described as being deluxe quality. Three dwellings have a partial unfinished basement; one has a partial finished basement; and one has a crawl-space foundation. Each comparable has one or two fireplaces and a garage, and two comparables have central air conditioning. These properties have improvement assessments ranging from \$12.98 to \$41.43 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 numbered two and three by the board of review were smaller than the subject; that comparable two was described as being deluxe quality; that comparable one has been renovated while the subject property has not been; and that the board of review submitted property characteristic sheets for two properties that were not listed on its grid analysis.

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 eight equity comparables. The appellant's comparable numbered two was much older than the subject, and comparable three was much larger than the subject. The comparables numbered two and three by the board of review were much smaller and older than the subject, and comparable five was much larger than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered one and the comparables numbered one and four by the board of review were very similar to the subject in size, design, and exterior construction. In addition, the appellant's comparable

one and the board of review's comparable one were identical to the subject in age, and the board of review's comparable one and four were most similar to the subject in location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$21.06 to \$41.43 per square foot of living area. The subject's improvement assessment of \$23.54 per square foot of living area falls within 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 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 Morris*

Member

*Shawn P. 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.