



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

APPELLANT: Edward Loeb
DOCKET NO.: 07-21205.001-R-1
PARCEL NO.: 05-29-102-017-0000

The parties of record before the Property Tax Appeal Board are Edward Loeb, 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: \$ 84,371
IMPR.: \$ 205,751
TOTAL: \$ 290,122

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,731 square feet of living area. The dwelling is 69 years old and is described as being deluxe quality. Features of the home include a partial finished basement, central air conditioning, and two fireplaces. 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 66 to 89 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located over one mile from the subject, and the other two are located over two miles from the subject. The comparable dwellings range in size from 4,788 to 4,869 square feet of living area. Each comparable has central air conditioning, one to three fireplaces, a three-car garage, and an unfinished basement, either full or partial. The comparables have improvement assessments ranging from \$31.64 to \$33.68 per square foot of living area. The subject's improvement assessment is \$44.54 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 three comparable properties consisting of two-story masonry or frame and masonry dwellings that range in age from 70 to 85 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 4,234 to 4,700 square feet of living area, and two comparables are described as being deluxe quality. Each comparable has a full unfinished basement, two or three fireplaces, and a one and one-half or two-car garage. One dwelling has central air conditioning. These properties have improvement assessments ranging from \$43.91 to \$46.67 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 differences between the comparables submitted by the board of review and the subject property: Comparables one and two have masonry exterior construction while the subject has frame and masonry; all of the board of review's comparables have full basements and garages while the subject has a partial basement and no garage; and comparables one and three have three fireplaces while the subject has two.

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.

The subject is a 69-year old, two-story frame and masonry dwelling that is described as being deluxe quality. Both parties presented assessment data on a total of six equity comparables. All of the six comparables submitted by both parties were two-story masonry or frame and masonry dwellings that range in age from 66 to 89 years old and range in size from 4,234 to 4,869 square feet of living area. However, the Board finds that the comparables numbered one and three by the board of review were the only comparables described as being deluxe quality like the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that of \$43.91 and \$46.67 per square foot of living area. The subject's improvement

assessment of \$43.49 per square foot of living area falls below these assessments. 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 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.