



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

APPELLANT: Steven Drizin & Beth Levine  
DOCKET NO.: 07-21212.001-R-1  
PARCEL NO.: 05-21-409-006-0000

The parties of record before the Property Tax Appeal Board are Steven Drizin & Beth Levine, 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:** \$ 24,820  
**IMPR.:** \$ 102,784  
**TOTAL:** \$ 127,604

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of stucco construction containing 3,212 square feet of living area. The dwelling is 87 years old. Features of the home include a full unfinished basement, central air conditioning, and a fireplace. The subject property 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 four comparable properties described as two-story stucco dwellings that range in age from 77 to 87 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 3,216 to 3,438 square feet of living area. Three comparables have unfinished basements, either full or partial, and one has a partial finished basement. Each comparable has a garage and one or two fireplaces, and two dwellings have central air conditioning. The comparables have improvement assessments ranging from \$30.81 to \$32.51 per square foot of living area. The subject's improvement assessment is \$36.58 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 stucco dwellings that range in age from 83 to 106 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 2,838 to 3,084 square feet of living area. Each comparable has a one or two-car garage, one or two fireplaces, and a full basement, one of which is finished. One dwelling has central air conditioning. These properties have improvement assessments ranging from \$36.68 to \$47.57 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 pointed out the differences between the subject property and the comparables submitted by the board of review. Each comparable has a garage; comparables one and two have been renovated; and comparable one has a finished basement unlike the subject.

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 seven equity comparables. The comparables submitted by the board of review were somewhat smaller than the subject; comparables one and two had been renovated; and comparable three was 19 years older than the subject. As a result, the comparables submitted by the board of review received reduced weight in the Board's analysis. The appellant's comparable numbered four was somewhat larger, and it was also 10 years newer than the subject. As a result, this comparable also received reduced weight. The Board finds the appellant's comparables numbered one through three were most similar to the subject in size. They were also very similar in style, exterior construction, and age. 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 \$30.81 to \$32.50 per square foot of living area. The subject's improvement assessment of \$36.58 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

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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.