



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

APPELLANT: Judith Smyth
DOCKET NO.: 07-21213.001-R-1
PARCEL NO.: 05-21-321-011-0000

The parties of record before the Property Tax Appeal Board are Judith Smyth, 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: \$ 102,383
IMPR.: \$ 171,652
TOTAL: \$ 274,035

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 4,681 square feet of living area. The dwelling is 86 years old, and it was constructed using deluxe quality materials. Features of the home include a full unfinished basement, a fireplace, and a three-car detached garage. 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 frame, 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. The comparable dwellings range in size from 4,788 to 4,893 square feet of living area. Each comparable has an unfinished basement, either full or partial; central air conditioning; one to four fireplaces; and a garage. The comparables have improvement assessments ranging from \$18.00 to \$33.00 per square foot of living area. The comparable dwelling assessed at \$18.00 per square foot of living area is situated on two parcels, and its improvement assessment is less than its land assessment. The subject's improvement assessment is \$36.00 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 four comparable properties consisting of two-story frame and masonry dwellings that range in age from 70 to 79 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 4,008 to 4,859 square feet of living area, and they were constructed using average quality of materials. Two dwellings have full finished basements, and two have unfinished basements, either full or partial. Each comparable has a two-car attached garage and two or three fireplaces, and one comparable has central air conditioning. These properties have improvement assessments ranging from \$37.08 to \$46.65 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: The comparables are 70 to 79 years old; comparable three has central air conditioning while the subject does not; and comparables one and four are 7% and 17% larger than 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 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 subject property was constructed using deluxe quality materials. The comparables submitted by the board of review were constructed using average quality materials; however, the appellant did not disclose what quality of materials was used in the construction of her comparables. The appellant's comparable one was situated on two parcels, and its improvement assessment was much smaller than any other comparable. The appellant's comparable two was 20 years newer than the subject. As a result, the appellant's comparables one and two received reduced weight in the Board's analysis. The board of review's comparable three was 16 years newer than the subject, and comparables one and four were smaller than the subject. As a result, these comparables also received reduced weight. The

Board finds the appellant's comparables numbered three and four and the comparable numbered two by the board of review were very similar to the subject in size. Despite some differences in exterior construction and central air conditioning, these comparables were also very similar in age, design, 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 that ranged from \$32.00 to \$37.08 per square foot of living area. The subject's improvement assessment of \$36.67 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 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.