



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

APPELLANT: Robert & Robin King  
DOCKET NO.: 07-21218.001-R-1  
PARCEL NO.: 05-17-412-016-0000

The parties of record before the Property Tax Appeal Board are Robert & Robin King, the appellants, 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:** \$ 31,200  
**IMPR.:** \$ 126,356  
**TOTAL:** \$ 157,556

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 3,365 square feet of living area. The dwelling is 94 years old. Features of the home include a full unfinished basement, and three fireplaces. The dwelling is located in Winnetka, New Trier Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as two-story frame dwellings that range in age from 70 to 83 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same block as the subject, and the other two are located 1.2 and 1.7 miles from the subject. The comparable dwellings range in size from 3,453 to 3,576 square feet of living area. Two of the comparables have partial unfinished basements, and one has a full finished basement. Each comparable has a two-car attached garage and two or three fireplaces, and two comparables have central air conditioning. The comparables have improvement assessments ranging from \$33.50 to \$35.60 per square foot of living area. The subject's improvement assessment is \$37.55 per square foot of living area. Based on this evidence,

the appellants 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 or frame and masonry dwellings that range in age from 78 to 90 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 3,182 to 4,064 square feet of living area. One of the comparables was constructed using deluxe quality materials. Each comparable has an unfinished basement, either full or partial, one or three fireplaces, and a garage. One dwelling has central air conditioning. These properties have improvement assessments ranging from \$37.75 to \$94.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney noted differences between the subject property and the comparable numbered four by the board of review. Comparable four has central air conditioning while the subject does not; comparable four was constructed using deluxe quality materials; and comparable four has had its assessed valuation reduced by the board of review from \$374,998 to \$269,918.

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 appellants contend 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 seven equity comparables. The comparable numbered three by the board of review was 21% larger than the subject and comparable numbered four was constructed using deluxe quality materials. In addition, comparable four had central air conditioning while the subject did not. The comparables numbered three and four by the board of review received reduced weight in the Board's analysis. The appellants' comparables were 11 to 24 years newer than the subject, and two had central air conditioning. As a result, these comparables also received reduced weight. The Board finds the comparables numbered one and two by the board of review were two-story frame or frame and masonry dwellings that were most similar to the subject in age and comparable one was most similar in size. Both had unfinished basements like the subject, and

neither comparable had central air conditioning. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$43.80 and \$46.86 per square foot of living area. The subject's improvement assessment of \$37.55 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.