



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

APPELLANT: Kristine Healy  
DOCKET NO.: 07-21297.001-R-1  
PARCEL NO.: 05-17-202-050-0000

The parties of record before the Property Tax Appeal Board are Kristine Healy, the appellant, by attorney Abby L. Strauss 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:** \$ 206,814  
**IMPR.:** \$ 321,020  
**TOTAL:** \$ 527,834

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame and masonry construction containing 10,484 square feet of living area. The 92-year old dwelling was described as being deluxe quality and in an above average state of repair. Features of the home include a full unfinished basement, central air conditioning, six fireplaces, and a three-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 four comparable properties described as two-story masonry, stucco, or frame and masonry dwellings that range in age from 59 to 99 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and two are located in the same tax block as the subject. The comparable dwellings range in size from 6,130 to 7,909 square feet of living area. Each dwelling has an unfinished basement, either full or partial, and each comparable has central air conditioning, three or four fireplaces, and an attached garage, either two and one-half or four-car. The comparables have improvement assessments ranging from \$24.69 to \$30.62 per square foot of living area. The subject's improvement assessment is \$31.57 per square foot of

living area. Based on this evidence, the appellant's attorney has asked that the subject's improvement assessment be reduced to \$301,205 or \$28.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property.

In rebuttal, the appellant's attorney noted the comparables submitted by the appellant had per square foot improvement assessments that were below the subject's property's improvement assessment.

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.

The appellant presented assessment data on four equity comparables. The board of review did not submit any equity comparables. The subject is a 92-year old, two-story masonry, single-family dwelling with 10,484 square feet of living area. On the property characteristic sheet, the subject was described as being of deluxe quality and in an above average state of repair. None of the comparables submitted by the appellant were similar to the subject in size. However, they were very similar to the subject in location, and three comparables were very similar in age. The appellant's comparables had improvement assessments that ranged from \$24.69 to \$30.62 per square foot of living area. The subject's improvement assessment of \$31.57 per square foot of living area falls above the range established by these comparables. The board of review did not submit any equity evidence to refute the evidence presented by the appellant. As a result, the 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.