



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

APPELLANT: Nancy Marcus
DOCKET NO.: 07-21537.001-R-1
PARCEL NO.: 05-20-119-029-0000

The parties of record before the Property Tax Appeal Board are Nancy Marcus, 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: \$ 26,366
IMPR.: \$ 82,850
TOTAL: \$ 109,216

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 58-year old, masonry dwelling. According to the board of review, the dwelling is one and one-half story with 3,867 square feet of living area. According to the appellant, the dwelling is one-story with 2,999 square feet of living area. Features of the home include a full unfinished basement, a fireplace, and a two-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 three comparable properties described as one-story masonry dwellings that are either 51 or 53 years old. The comparables have the same assigned classification codes as the subject, but they have a different assigned neighborhood code than the subject. However, all of the comparables are located in the same municipality as the subject. The comparable dwellings range in size from 2,991 to 3,322 square feet of living area. One comparable has a partial unfinished basement, and two have finished basements, either full or partial. Each comparable has central air conditioning, one or two fireplaces, and a two-car attached garage. The comparables have improvement assessments ranging from \$18.15 to \$21.56 per square foot of living area.

According to the appellant, the subject's improvement assessment is \$82,850 or \$27.63 per square foot of living area, but that claim is based on the subject being one-story with 2,999 square feet of living area. The appellant produced no evidence to support this estimate of the subject's size; however, photographic evidence supplied by the appellant indicates that the dwelling is one and one-half story in design. 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 one and one-half or two-story masonry dwellings that range in age from 54 to 91 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and they are located one-quarter mile from the subject. The dwellings range in size from 2,193 to 4,804 square feet of living area. Three comparables have a full unfinished basement, and one has a full finished basement. Each comparable has a two-car garage and one or two fireplaces, and two comparables have central air conditioning. These properties have improvement assessments ranging from \$23.59 to \$31.93 per square foot of living area. According to the board of review, the subject property has an improvement assessment of \$82,850 or \$21.42 per square foot of living area, which is based on the board of review's claim that the subject property is one and one-half story with 3,867 square feet of living area. In support of its estimate of the subject's size, the board of review produced the subject's property characteristic sheet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney maintained that the subject property has 2,999 square feet of living area but without any further support. In addition, counsel noted that three of the comparables submitted by the board of review were much older than the subject; three comparables were smaller than the subject, and one was larger; and two comparables have central air conditioning while the subject does not.

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 subject property's design and size are at issue in this appeal. The appellant claims that the subject is one-story with 2,999 square feet of living area, and the board of review claims that the subject is one and one-half story with 3,867 square feet of living area. The appellant submitted no evidence to support the size claim; however, photographic evidence supplied by the appellant indicates that the subject is one and one-half story in design. The board of review produced the subject's property characteristic sheet which confirms that the subject has 3,867

square feet of living area. Based on the evidence submitted with this appeal, the Board finds that the subject is a one and one-half story dwelling with 3,867 square feet of living area.

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 seven equity comparables. The Board finds that all of the comparables submitted by both parties differed substantially from the subject in size. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$18.15 to \$31.93 per square foot of living area. The subject's improvement assessment of \$21.42 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot 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.