



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

APPELLANT: John Leahy
DOCKET NO.: 07-21551.001-R-1
PARCEL NO.: 05-20-306-004-0000

The parties of record before the Property Tax Appeal Board are John Leahy, 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: \$ 28,131
IMPR.: \$ 120,552
TOTAL: \$ 148,683

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 4,072 square feet of living area. The dwelling is one year old. Features of the home include a full finished basement, central air conditioning, and two fireplaces. 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 two-story frame or masonry dwellings that range in age from two to eight years old. The comparables have the same assigned neighborhood and classification codes as the subject, and they are located over two miles from the subject property in another municipality. The comparable dwellings range in size from 4,002 to 4,185 square feet of living area. One dwelling has a slab foundation, and two have full basements, one of which is finished. Each comparable has central air conditioning, two or three fireplaces, and a two-car attached garage. The comparables have improvement assessments ranging from \$28.38 to \$34.50 per square foot of living area. According to the appellant, the subject's improvement assessment is \$191,352 or \$47.00 per square foot of living area. The appellant provided a copy of the board of

review's final assessment notice dated May 19, 2008 which left the subject's 2007 total assessment unchanged at \$148,683. In the residential appeal form dated February 4, 2009, the appellant's attorney requested a reduction in the subject's 2007 improvement assessment to \$131,213 or \$32.22 per square foot of living area.

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 masonry dwellings that range in age from one to seven years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located one-quarter mile from the subject, and the other two are located in another municipality. The dwellings range in size from 4,364 to 4,488 square feet of living area. Each comparable has a full finished basement, central air conditioning, one to four fireplaces, and a two or three-car attached garage. These properties have improvement assessments ranging from \$4.75 to \$63.14 per square foot of living area. The improvement assessment assessed at \$4.75 per square foot of living area has a partial assessment of 9.9% indicating an assessment of \$46.91 per square foot of living area at 100%. The board of review provided a copy of the subject's assessment information. The subject's 2007 total assessment is \$148,683, which includes \$28,131 for land and \$120,552 for the improvement. The subject's 2007 improvement assessment per square foot of living area is \$29.61. The information provided by the board of review also revealed that the proposed 2008 improvement assessment for the subject property was \$191,352. As part of its evidence, the board of review disclosed that the subject property sold in October 2005 for \$1,120,000. Based on this evidence, the board of review requested confirmation of the subject's 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 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.

The subject's 2007 improvement assessment is at issue in this appeal. According to the appellant, the subject's 2007 improvement assessment is \$191,352, and the appellant wants that reduced to \$131,213. However, \$191,352 is actually the proposed 2008 improvement assessment, and the subject's 2007 improvement assessment is already less than \$131,213. The appellant provided

a copy of the board of review's final assessment notice dated May 19, 2008 documenting that the board of review left the subject property's 2007 total assessment unchanged at \$148,683. The board of review provided assessment information which revealed that the subject's 2007 land assessment was \$28,131 and that the 2007 improvement assessment was \$120,552. Since the subject's improvement has 4,072 square feet of living area, the subject's correct 2007 improvement assessment is \$29.61 per square foot of living area.

The Board finds that the six comparables submitted by both parties were all generally similar to the subject in age, size, style, exterior construction, and features. These comparables had improvement assessments that ranged from \$28.38 to \$63.14 per square foot of living area. The subject's improvement assessment of \$29.61 per square foot of living area falls within the range established by these 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 2007 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.