



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

APPELLANT: James Fitzgerald
DOCKET NO.: 07-22015.001-R-2
PARCEL NO.: 05-17-203-016-0000

The parties of record before the Property Tax Appeal Board are James Fitzgerald, the appellant, by attorney Daniel R. Fusco of Rock, Fusco & Associates, LLC, 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: \$240,033
IMPR.: \$425,084
TOTAL: \$665,117

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 6,110 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a slab foundation, central air conditioning, three fireplaces and a 2.5-car attached garage. The property has a 73,181 square foot site and is located in Winnetka, New Trier Township, Cook County. The property is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on assessment equity with respect to the improvement assessment. In support of this argument the appellant submitted a report by real estate appraiser John Stephen O'Dwyer of JSO Valuation Group. O'Dwyer identified three equity comparables located in Kenilworth improved with single family dwellings that ranged in size from 5,794 to 7,304 square feet of living area. Each of the properties is classified as a class 2-09 residential property. No other descriptive information was provided about the comparable dwellings. The comparables have improvement assessments ranging from \$216,999 to \$291,851 or from \$37.45 to \$39.96 per square foot of living area. Based on this evidence O'Dwyer was of the opinion the subject's improvement assessment be reduced to \$239,709, which equates to

\$39.23 per square foot of living area. The appellant accordingly requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$425,084 or \$69.57 per square foot of living area was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of masonry or frame and masonry construction that range in size from 5,250 to 7,081 square feet of living area. The dwellings ranged in age from 50 to 89 years old. Each has the same neighborhood code as the subject property. Each comparable has a full or partial basement with two being finished with recreation rooms, central air conditioning and one to three fireplaces. Three comparables have a two or a three-car garage. These properties have improvement assessments ranging from \$377,423 to \$558,288 or from \$71.89 to \$83.93 per square foot of living area. 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 the evidence in the record does not support a reduction in the subject's assessment.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the best evidence in this record was provided by the board of review. The board of review comparables are relatively similar to the subject in location, size, style and features with the exception that each had a basement. These comparables had improvement assessments that ranged from \$71.89 to \$83.93 per square foot of living area. The subject's improvement assessment of \$69.57 per square foot of living area falls below the range established by the best comparables in this record but is justified considering the differences in foundations. The Board gave less weight to the comparables provided by the appellant due to the lack of descriptive data. There was no description with respect to age and features of the appellant's comparables to allow a meaningful comparison to the subject dwelling. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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: June 21, 2013

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.