



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

APPELLANT: Craig Westin  
DOCKET NO.: 07-23145.001-R-1  
PARCEL NO.: 05-21-202-010-0000

The parties of record before the Property Tax Appeal Board are Craig Westin, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke Brannigan & Guerin 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:** \$ 60,292  
**IMPR.:** \$ 128,841  
**TOTAL:** \$ 189,133

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 22,838 square foot parcel of land improved with a 65-year old, two-story, masonry, single-family dwelling, which is owner-occupied. The improvement contains 3,572 square feet of living area as well as three full baths, a full basement, two fireplaces and a two-car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables as well as black and white photographs and assessor database printouts. The properties are located within the subject's neighborhood, while three properties are located on the same street, as is the subject. Each property is improved with a two-story, single-family dwelling of stucco, frame, or frame and masonry exterior construction. They range: in bathrooms from two full and one half-baths to three full and one-half baths; in age from 33 to 99 years; in size from 2,866 to 4,003 square feet

of living area; and in improvement assessments from \$26.04 to \$30.67 per square foot. All of the properties contain either one or two fireplaces, while properties #1 through #3 also include a partial basement. In contrast, properties #1 and #3 contain a multi-car garage on the premises. The subject's improvement assessment is \$36.07 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$189,133. The board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a two-story, masonry, single-family dwelling. They range: in bathrooms from three full and one half-baths to five full baths; in age from four to 96 years; in size from 3,192 to 4,136 square feet of living area; and in improvement assessments from \$37.55 to \$45.69 per square foot. The properties also include a full basement, one to four fireplaces, and either a two-car or three-car garage. The board of review's grid also noted that the property #1 sold in August, 2005, for a price of \$1,400,000.

In addition, the board's analysis indicated that the subject as well as properties #1, #2, and #4 were accorded a deluxe condition by the assessor's office, while property #3 was accorded an average condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney submitted a statement asserting that the board of review's properties lacked comparability due to their proximity to the subject. In support of this assertion, he submitted two area maps from Mapquest. The first map depicted the locations of the board's properties, while the second map depicted the locations of the appellant's properties. He further argued that the subject property is located in Winnetka, while the board's properties are located in Wilmette which are two suburbs south of the subject property. He contended that the board's properties were located from 2.25 miles to 3.19 miles distance from the subject. In contrast, he argued that the appellant's properties are located either next door to the subject property or within a one mile's distance from the subject. Lastly, the attorney argued that the board's properties are clustered around Gillson Park, which is one of the premier lakefront parks in the north shore and would significantly increase the properties' values.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1 and #2 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in location, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$28.88 to \$38.03 per square foot of living area. The subject's improvement assessment at \$36.07 per square foot is within the range established by these comparables.

Further, the Board accorded diminished weight to the remaining properties due to a disparity in property location, improvement size and age.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that the subject does not warrant a reduction in assessment.

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

*J. R.*

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 22, 2012

*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.