



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

APPELLANT: Edgar Jannotta
DOCKET NO.: 07-29621.001-R-1
PARCEL NO.: 05-08-400-026-0000

The parties of record before the Property Tax Appeal Board are Edgar Jannotta, 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 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: \$ 152,877
IMPR.: \$ 234,430
TOTAL: \$ 387,307

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of masonry construction containing 3,349 square feet of living area. The single-family dwelling is 53 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The subject 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 or one and one-half story masonry dwellings that range in age from 51 to 80 years old. The comparables have the same assigned neighborhood code as the subject and are located from 0.8 to 2.7 miles from the subject property. The comparable dwellings range in size from 3,371 to 3,478 square feet of living area. Each dwelling has one or two fireplaces. Two dwellings have a full finished basement and central air conditioning. The other dwelling has a full, unfinished basement but does not have central air conditioning. One comparable has a two-car attached garage. The comparables have improvement assessments ranging from \$36.36 to \$70.33 per square foot of living area. The subject's improvement assessment

is \$75.85 per square foot of living area. 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 or one and one-half story masonry or frame and masonry dwellings that range in age from 39 to 88 years old. The comparables have the same assigned neighborhood code as the subject. The dwellings range in size from 3,600 to 4,880 square feet of living area, and two are in deluxe condition. Each comparable has central air conditioning, one or two fireplaces, and an attached garage, either two or three-car. Three dwellings have partial unfinished basements, and one has a full finished basement. These properties have improvement assessments ranging from \$75.00 to \$93.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the comparables numbered one and two by the board of review differed from the subject in exterior construction and were in deluxe condition. In addition, the appellant's attorney noted that the comparables numbered three and four by the board of review were much larger than the subject and were located in different municipalities than the subject.

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.

Both parties presented assessment data on a total of seven equity comparables. The comparables numbered three and four by the board of review were much larger than the subject and comparable numbered four was also much older. The comparables numbered one and two by the board of review were in deluxe condition and were also somewhat larger than the subject. As a result, the comparables submitted by the board of review received reduced weight in the Board's analysis. The appellant's comparable numbered three was much older than the subject and also received reduced weight. Consequently, the Board finds the appellant's comparables numbered one and two were very similar to the subject age and size. Due to their similarities to the subject, these

comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$36.36 and \$70.32 per square foot of living area. The subject's improvement assessment of \$75.00 per square foot of living area falls above these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, 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 Morris

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: March 18, 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.