



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

APPELLANT: David McGranahan
DOCKET NO.: 07-30625.001-R-2
PARCEL NO.: 05-17-316-003-0000

The parties of record before the Property Tax Appeal Board are David McGranahan, the appellant, by attorney Francis W. O'Malley, of Worssek & Vihon 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: \$39,104
IMPR: \$117,532
TOTAL: \$156,636

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,800 square foot lot which has been improved with an 85-year-old, two-story single family dwelling of frame and masonry construction. The dwelling contains 3,551 square feet of living area and features central air conditioning, a fireplace, a partial unfinished basement, and an attached two-car garage. The property is located in Winnetka, New Trier Township, Cook County, Illinois.

The appellant contends the assessment of the subject property is inequitable. The subject has been classified under the Cook County Real Property Assessment Classification Ordinance as a Class 2-06 property.

In support of the inequity argument made through counsel, appellant provided data in a detailed grid analysis on eighteen comparables with the same classification code. Six of the comparables were located on the same street as the subject and all of the comparables were located within close proximity to the subject. In further support of the appeal there was a letter

from counsel arguing the equity claim, a parcel map depicting the location of the subject and the comparables, and copies of color photographs of the subject and the comparables.

The comparables were two-story single family dwellings of frame, masonry, stucco, or frame and masonry exterior construction which ranged in age from 77 to 88 years old. Fifteen of the comparables featured one or two fireplaces; all of the comparables had central air conditioning, and each comparable had from a one-car to a two-car garage. Ten comparables had full basements and eight had partial basements. Six comparables had basement areas which had been finished as recreation rooms. The comparable dwellings ranged in size from 2,314 to 4,857 square feet of living area and had improvement assessments ranging from \$74,284 to \$154,980 or from \$27.92 to \$39.18 per square foot of living area. The subject had an improvement assessment of \$335,894 or \$94.59 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$374,998 was disclosed. The board of review did not submit any evidence in support of its assessed valuation of the subject property beyond reporting its sale price in June 2004 of \$3,100,000.

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 supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided detailed data on eighteen comparables. Appellant's comparable numbers 2, 4, 5 and 18 have been accorded less weight due to their sizes, respectively, as compared to the subject. The remaining fourteen comparable properties were found to be most similar to the subject in age, design size, location and/or other amenities. The properties most similar to the subject in size ranged in size from 3,048 to 4,088 square feet of living area and had improvement assessments ranging from \$99,785 to \$132,041 or from \$27.92 to \$38.56 per square foot of living area. The evidence disclosed the subject had an improvement assessment of \$335,894 or \$94.59 per square foot of living area, which is above the range established by the most similar comparables in the record. The board of review did

not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property's improvement 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: December 21, 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.