



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

APPELLANT: James DeYoung
DOCKET NO.: 08-21152.001-R-2
PARCEL NO.: 05-29-203-003-0000

The parties of record before the Property Tax Appeal Board are James DeYoung, the appellant, by attorney Thomas J. McNulty of Neal, Gerber & Eisenberg, Chicago; the Cook County Board of Review; and the intervenors, Avoca School District No.37 and New Trier High School Dist. No. 203, by attorney Scott L. Ginsburg of Robbins, Schwartz, Nicholas, Lifton & Taylor, Ltd., Chicago.

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: \$156,655
IMPR.: \$243,345
TOTAL: \$400,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction that contains 6,467 square feet of living area. The dwelling is 81 years old with a full basement finished with a recreation room, central air conditioning, four fireplaces and a three-car detached garage. The property is located in Winnetka, New Trier Township, Cook County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-20711.001-R-2. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$400,000 based on an agreement of the parties which was supported by the evidence in the record. In the instant appeal the appellant submitted an appraisal of the subject property and a Motion for Entry of Judgment Pursuant to Section 16-185 of the Property Tax Code based on the aforementioned 2007 Property Tax Appeal Board decision. The appellant's attorney asserted that the subject

property is an owner occupied dwelling and 2007 was the first year of the triennial assessment period. The appellant argued that the provisions of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provide that the 2007 assessment established by the Property Tax Appeal Board is to remain in effect for the remainder of the triennial assessment period. The appellant also submitted a stipulation settling the appeal that had been executed by the appellant and the intervening taxing districts.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$456,846 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly.

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. Pursuant to section 16-185 of the Property Tax Code, the Board finds the 2007 decision should be carried forward to the 2008 subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2007 and 2008 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the Property Tax Appeal Board's 2007 decision had been reversed or modified on appeal. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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: December 23, 2010

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.