



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

APPELLANT: Christopher Spahr
DOCKET NO.: 08-21857.001-R-1
PARCEL NO.: 05-17-412-009-0000

The parties of record before the Property Tax Appeal Board are Christopher Spahr, 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 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: \$ 52,715
IMPR.: \$ 148,902
TOTAL: \$ 201,617**

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 3,934 square feet of living area. The dwelling is 80 years old. Features of the home include a full unfinished basement, two fireplaces, and a two-car attached garage. The dwelling is located in Winnetka, New Trier Township, Cook County.

When the appellant's attorney completed section 2d of the residential appeal form, he indicated that the appeal was being based on a recent appraisal. However, the appellant's appeal is actually based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story stucco, masonry, or frame and masonry dwellings that range in age from 70 to 86 years old. The comparables have the same assigned neighborhood and classification codes as the subject. Three of the comparables are located within one-half mile of the subject, and one is located over two miles from the subject property. The comparable dwellings range in size from 3,955 to 4,158 square feet of living area. Each comparable has an unfinished basement, either full or partial, and a two-car garage. Three dwellings have one or two fireplaces, and one has central air conditioning. The comparables have improvement assessments ranging from \$28.86 to

\$34.58 per square foot of living area. The subject's improvement assessment is \$37.85 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 two-story frame and masonry dwellings that range in age from 66 to 71 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 3,595 to 4,277 square feet of living area. Two dwellings have partial unfinished basements, and two have finished basements, either full or partial. Each comparable has central air conditioning, one to four fireplaces, and a two-car garage. These properties have improvement assessments ranging from \$39.30 to \$42.97 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 submitted by the board of review were newer than the subject property; that they had central air conditioning while the subject did not; that three of the comparables differed from the subject in size; and that the comparables submitted by the board of review were not located as close to the subject as three of the appellant's comparables were.

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 not 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 not met this burden.

Both parties presented assessment data on a total of eight equity comparables. The board of review's comparables #1, #3, and #4 were 13 or 14 years newer than the subject, and they also differed in size. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellant's comparables and the board of review's comparable #2 were most similar to the subject in size and age and they were also similar in style and foundation. Despite these similarities, there were differences between these comparables and the subject property: The appellant's comparable #1 and #2 differed in exterior construction; the appellant's comparable #1 and the board of review's comparable #2 had central air

conditioning; and the appellant's comparable #4 and the board of review's comparable #2 were not located as close to the subject as the appellant's comparables #1, #2, and #3 were. Despite these differences, these comparables were very similar to the subject in most respects, and they received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$28.86 to \$39.43 per square foot of living area. The subject's improvement assessment of \$37.85 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Loras

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: May 20, 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.