



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

APPELLANT: Gary Solomon
DOCKET NO.: 08-22025.001-R-1
PARCEL NO.: 05-17-200-082-0000

The parties of record before the Property Tax Appeal Board are Gary Solomon, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody 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: \$87,504
IMPR: \$179,154
TOTAL: \$266,658

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two-story single family dwelling with 6,073 square feet of living area. The dwelling has a stucco exterior and is 109 years old. The subject has a full unfinished basement, eight fireplaces and a two-car attached garage. The subject is located in Winnetka, New Trier Township, Cook County.

The Property Tax Appeal Board takes notice that the subject property is an owner occupied residence that is the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 07-20732.001-R-1.¹ In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$266,658 based on the evidence submitted by the parties.

In the instant appeal the appellant submitted assessment information on the same four comparables as used in the 2007 appeal to demonstrate the subject was being inequitably assessed.

¹ Section 1910.90(i) of the rules of the Property Tax Appeal Board provides in part that, "The Property Tax Appeal Board may take official notice of decisions it has rendered. . . ." 86 Ill.Admin.Code §1910.90(i).

The appellant submitted information on four comparable properties described as two-story dwellings that range in size from 5,576 to 6,437 square feet of living area. The comparable dwellings range in age from 82 to 119 years old and are of frame or masonry construction. The comparables have full or partial unfinished basements, one comparable has central air conditioning, the comparables have one to four fireplaces and either a 2 or 2.5-car garage. The comparables have improvement assessments ranging from \$151,331 to \$183,904 or from \$24.69 to \$29.09 per square foot of living area. The subject's improvement assessment is \$190,585 or \$31.38 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 final assessment of the subject property totaling \$278,089 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. The comparable properties consist of two-story dwellings of masonry construction that range in size from 5,787 to 6,573 square feet of living area. The dwellings range in age from 3 to 10 years old. Each of the comparables has a full basement with three finished as formal recreation rooms, central air conditioning, one to four fireplaces and a 3-car garage. These properties have improvement assessments ranging from \$206,006 to \$256,084 or from \$35.75 to \$39.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year 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. 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 assessment year in question is in a different general assessment period. 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.

As a final point, the Board finds the comparables submitted by the appellant in the instant appeal were most similar to the subject in age. These comparables were also similar to the subject in size and features. The appellant's comparables are clearly superior to the comparables submitted by the board of review.

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: February 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.