



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

APPELLANT: Robert Remien  
DOCKET NO.: 08-22253.001-R-2  
PARCEL NO.: 05-22-100-002-0000

The parties of record before the Property Tax Appeal Board are Robert Remien, the appellant, by attorney Edward M. Burke of Klafter & Burke 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:** \$ 217,300  
**IMPR.:** \$ 436,989  
**TOTAL:** \$ 654,289

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 6,390 square feet of living area. The dwelling is 81 years old and is described as being of deluxe quality. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car attached garage. The subject is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. When the appellant's attorney completed the residential appeal form, he indicated that the appeal was being based on comparable sales. However, the appellant submitted equity information on four comparable properties described as two-story frame, masonry, or stucco dwellings that have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 6,606 to 7,951 square feet of living area, but the appellant did not disclose the age of the comparable properties. Each comparable has central air conditioning; however, the appellant did not disclose information on the comparables' other features. Although complete assessment information was not provided, it appears as if the comparables have improvement assessments ranging from \$49.60 to \$60.00 per

square foot of living area. The subject's improvement assessment is \$68.39 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$316,883 or \$49.60 per square foot of living area.

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 masonry dwellings that range in age from 73 to 89 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 5,267 to 7,184 square feet of living area, and one is described as being of deluxe condition. Each comparable has an unfinished basement, either full or partial; two or three fireplaces; and a garage. Two comparables have central air conditioning. These properties have improvement assessments ranging from \$71.89 to \$87.97 per square foot of living area, respectively. 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. 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 appellant presented four comparable properties but did not complete the assessment grid analysis. The Board finds that the board of review's comparable #1 was the most similar to the subject in size, and it was also described as being of deluxe quality like the subject. In addition, the board of review's comparable #2, despite being somewhat larger than the subject, was also very similar to the subject in age, design, and exterior construction. These comparables had improvement assessments of \$71.89 and \$73.15 per square foot of living area. The subject's improvement assessment of \$68.39 per square foot of living area falls below these assessments. 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: June 24, 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.