



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

APPELLANT: Evelyn Michels
DOCKET NO.: 08-22915.001-R-1
PARCEL NO.: 05-21-200-003-0000

The parties of record before the Property Tax Appeal Board are Evelyn Michels, 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: \$89,583
IMPR: \$316,156
TOTAL: \$405,739

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 4,368 square feet of living area. The dwelling is 46 years old. Features of the home include a partial, finished basement, central air conditioning, three fireplaces, and a two and one-half car garage. The property has a 27,312 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 40 to 60 years old. The appellant's comparables all have the same neighborhood code as the subject, and one is located on the same block as the subject. The comparable dwellings range in size from 4,004 to 4,749 square feet of living area. Two comparables have slab foundations; one has a full, finished basement; and one has a partial, unfinished basement. Two comparables have a three-car garage and two comparables have two-car garages. The comparables have from one to three fireplaces. Three comparables have central air

conditioning. The comparables have improvement assessments ranging from \$245,712 to \$270,556 or from \$51.73 to \$67.57 per square foot of living area. The subject's improvement assessment is \$316,156 or \$72.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$261,073 or \$59.77 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. The comparables all have the same neighborhood code as the subject, and two are located on the same block as the subject. The dwellings range in age from 40 to 55 years old, and they range in size from 3,913 to 4,908 square feet of living area. Each comparable has either a full or partial basement and central air conditioning. One comparable has a finished recreation room in the basement. The comparables have from one to three fireplaces, and either a two-car garage or a three-car garage. These properties have improvement assessments ranging from \$281,736 to \$354,848 or from \$72.00 to \$77.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that three of the comparables submitted by the board of review were described as having "deluxe" quality of construction. In addition, the attorney submitted cost approach work sheets for the subject and the board of review comparables utilizing the Marshall & Swift Cost Program. The attorney noted that using this program the difference between an average quality construction and a good quality and a very good/excellent quality is between 31% and 37%.

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.

The parties to the appeal submitted assessment data on a total of eight equity comparables. The appellant's comparables numbered two and four differed in foundation from the subject property. Comparables numbered one, two and three submitted by the board of review were in deluxe condition and comparables one and two had an above average state of repair. As a result, the Board took these differences into consideration in their analysis. The Board finds the board of review's comparables numbered one and two and the comparables numbered two and three submitted by the

appellant were most similar to the subject in size, exterior construction and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$58.40 to \$77.65 per square foot of living area. The subject's improvement assessment of \$72.37 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is equitable and supported by the evidence in the record. Therefore, the Board finds that a reduction in the subject's improvement 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 M. Louie

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: July 19, 2013

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.