



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

APPELLANT: Robert Flannery  
DOCKET NO.: 08-23349.001-R-1  
PARCEL NO.: 05-20-319-043-0000

The parties of record before the Property Tax Appeal Board are Robert Flannery, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates 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:** \$68,065  
**IMPR:** \$129,847  
**TOTAL:** \$197,912

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story dwelling of frame and masonry construction containing 5,502 square feet of living area. The dwelling was 51 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a two-car attached garage. The property has a 32,724 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as 1.5-story dwellings of masonry or frame and masonry construction that ranged in size from 4,135 to 6,114 square feet of living area. The dwellings ranged in age from 43 to 52 years old. Features of the comparables include a partial basement, central air conditioning and a two-car attached garage. Two of the comparables have some finished areas in their basements. One comparable had one fireplace; one comparable had two fireplaces; and the third comparable had three fireplaces. The comparables have improvement assessments ranging from \$103,874 to \$141,843 or from \$23.20 to \$25.12 per square foot of living area. The subject's improvement assessment is \$140,191 or \$25.48 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 improved with 1.5-story dwellings of frame and masonry construction that range in size from 3,636 to 3,949 square feet of living area. The dwellings were from 47 to 57 years old. One of the comparables had a partial basement and three of the comparables were constructed over either a concrete slab foundation or a crawl space. Two of the comparables had central air conditioning and all four of the comparables had two-car garages. Three comparables had two fireplaces and the fourth had a single fireplace. These properties have improvement assessments ranging from \$100,700 to \$111,959 or from \$25.50 to \$30.79 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. The Board further finds a reduction in the subject's assessment is 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the appellant's comparables are the most similar to the subject in size, features and age. 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 \$23.20 to \$25.12 per square foot of living area. The subject's improvement assessment of \$25.48 per square foot of living area falls above the range established by the best comparables in this record. The Board gave diminished weight to the board of review's comparables due to the large disparity in size between the comparables and the subject property. The comparables ranged from 39% to 51% smaller than the subject property. Accepted real estate theory provides that all factors being equal, as the size of a property increases, the per unit value decreases. The Board finds that all of the board of review's comparables would require significant negative per square foot adjustments to account for the size disparity when compared to the subject property. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is justified.

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

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 21, 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.