



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

APPELLANT: Craig Fowler
DOCKET NO.: 08-23358.001-R-1
PARCEL NO.: 05-20-312-011-0000

The parties of record before the Property Tax Appeal Board are Craig Fowler, 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: \$54,905
IMPR: \$98,123
TOTAL: \$153,028

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 4,005 square feet of living area. The dwelling is 55 years old. Features of the home include central air conditioning, two fireplaces and a 2.5-car garage. Although the appellant listed the subject as having a partial unfinished basement, the assessor's data sheet lists the subject as being constructed over a crawl space foundation. The property has a 26,397 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 seven comparable properties. Six of the seven comparables are described as 1.5-story dwellings of masonry, frame or frame and masonry construction that ranged in size from 3,617 to 4,549 square feet of living area. The seventh comparable is described as being a one-story frame and masonry dwelling containing 4,027 square feet of living area. The seven dwellings ranged in age from 16 to 57 years old. Features of the comparables include a partial basement and two-car garages. Two of the comparables have recreation room finish and two have "living area" finish in their basements. Five of the comparables have central air conditioning. Fireplaces ranged from 1 to 4. The comparables have improvement assessments

ranging from \$83,382 to \$114,686 or from \$22.88 to \$26.00 per square foot of living area. The subject's improvement assessment is \$111,139 or \$27.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$98,042.

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 one-story dwellings of frame construction that range in size from 2,135 to 4,321 square feet of living area. The dwellings range in age from 51 to 58 years old. Each has the same neighborhood code as the subject property. Features of the comparables include two-car garages. Three of the comparables are described as having a partial basement. One of the comparables has a finished recreation room in its basement. Three comparables have a fireplace and one has three fireplaces. These properties have improvement assessments ranging from \$60,271 to \$117,704 or from \$27.24 to \$29.52 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 parties to the appeal submitted a total of eleven comparables for the Board's consideration. The Board finds the board of review comparables are the most similar to the subject in style, exterior construction and age. The appellant's comparables are most similar to the subject in size of living area; however, six of the seven appellant's comparables are 1.5-story residences; different in style and design from the subject's one-story style. All seven of the appellant's comparables are described on the assessor's data sheets as having living area in their attics. The Board gave diminished weight to the comparables described as 1.5-story residences. The Board also found what appear to be errors in the appellant's descriptions for comparables numbers 6 and 7. The appellant described these two comparables as having full basements finished with living area. The assessor's data sheets indicate both comparables are constructed over a crawl space foundation and also having full attics with living area.

The Board also gave diminished weight to board of review's comparables numbers 1, 2, and 3 due to the significant disparity in living area square footage when compared to the subject property. Of the comparables in the record, the Board finds that appellant's comparable number 3 and board of review's comparable number 4 are the most similar to the subject in size and style. These two comparables had improvement assessments of \$23.59 and \$27.24 per square foot of living area. The subject's improvement assessment of \$27.75 per square foot of living area is greater than the improvement assessments of the best comparables in this record. Based on this record the Board finds that the subject's improvement assessment is 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.