



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

APPELLANT: Jim Mitchel
DOCKET NO.: 08-23359.001-R-1
PARCEL NO.: 05-20-402-002-0000

The parties of record before the Property Tax Appeal Board are Jim Mitchel, 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 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: \$35,342
IMPR: \$70,567
TOTAL: \$105,909

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 2,638 square feet of living area. The dwelling is 53 years old. Features of the home include a crawl space foundation, partial unfinished attic, a fireplace and a two-car attached garage. The property has a 14,025 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 four comparable properties¹ described as one-story or 1.5-story dwellings of frame or stucco construction that ranged in size from 1,812 to 2,862 square feet of living area. The dwellings ranged in age from 25 to 121 years old. Features of the comparables include full or partial basements. One of the comparables has a finished recreation room in the basement. Two comparables have central air conditioning. Two comparables have one fireplace and two have two fireplaces. Two comparables have one-car garages, one has a 1.5-car garage and the fourth comparable has a two-car garage. The comparables

¹ The grid analysis is in error by interchanging property descriptions for the "subject" and "comparable #1". The grid reflects the subject property in age and size as "Comparable 1" and the "subject" age and size is actually the description for comparable #1.

have improvement assessments ranging from \$45,911 to \$78,108 or from \$25.34 to \$27.40 per square foot of living area. The subject's improvement assessment is \$70,567 or \$26.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$59,626, reflecting \$22.60 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 improved with one-story or 1.5-story dwellings of frame or frame and masonry construction that range in size from 2,984 to 4,346 square feet of living area. The dwellings range in age from 31 to 58 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement, one of which is finished, central air conditioning and either 2 or 3 fireplaces. The number of garage stalls range from two-car to 3.5-car. These properties have improvement assessments ranging from \$86,790 to \$150,285 or from \$28.79 to \$39.18 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 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 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 not met this burden.

The parties to the appeal submitted a total of eight comparable properties for the Board's consideration. The Board gave diminished weight to appellant's comparables numbers 1, 3 and 4 and board of review comparable number 2 due to significant age differences when compared to the subject. The Board also gave diminished weight to board of review comparable 4 for the significant size disparity when compared to the subject property. The Board finds the appellant's comparable 2 and board of review comparables numbers 1 and 3 are the most similar to the subject in size and age. These comparables had improvement assessments that ranged from \$27.29 to \$39.18 per square foot of living area. The subject's improvement assessment of \$26.75 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was

inequitable. Thus, the Board finds a reduction in the subject's assessment is not 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.

Ronald 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.