



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

APPELLANT: Socrates & Catherine Tshilds  
DOCKET NO.: 09-28729.001-R-1  
PARCEL NO.: 05-21-322-029-0000

The parties of record before the Property Tax Appeal Board are Socrates & Catherine Tshilds, the appellants, by attorney Christopher G. Walsh, Jr. 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: \$11,607  
IMPR.: \$60,658  
TOTAL: \$72,265**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 63 years old and contains 1,923 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a one-car garage. The subject property is located in Winnetka, New Trier Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four suggested comparable properties described as two-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Three comparables are said to be located within blocks of the subject property. The comparable dwellings are from 79 to 104 years old and contain from 1,760 to 2,133 square feet of living area. Each comparable has a garage; one comparable has central air conditioning; and three comparables have fireplaces. One comparable has a partial finished basement, and three comparables have unfinished basements, either full or partial. The comparables have improvement assessments ranging from \$44,238 to \$65,241 or from \$24.40 to \$30.59 per square foot of living area. The subject's improvement assessment is \$60,658 or \$31.54 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$52,613 or \$27.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$72,265 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. One of the comparables is located on the same tax block as the subject, and the other three comparables are located one-quarter mile from the subject. The dwellings are from 79 to 84 years old and contain from 1,738 to 1,973 square feet of living area. Each comparable has a fireplace, a garage, and a full basement, one of which is finished. One comparable has central air conditioning. These properties have improvement assessments ranging from \$57,383 to \$72,647 or from \$32.70 to \$36.84 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 appellants contend 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 appellants have not met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The appellants' comparable #2 was considerably older than the subject and received reduced weight in the Board's analysis. The Board finds the remaining comparables were very similar to the subject in location, design, size, and foundation and were generally similar in age. Moreover, the board of review comparables #1 and #4 were most similar to the subject in size, and the board of review comparable #4 and the appellants' comparable #4 had frame and masonry exterior construction like the subject. Due to their similarities to the subject, these seven comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$49,797 to \$72,647 or from \$24.40 to \$36.84 per square foot of living area. The subject's improvement assessment of \$60,658 or \$31.54 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: September 20, 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.