



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

APPELLANT: John Townsend  
DOCKET NO.: 09-28731.001-R-1  
PARCEL NO.: 05-17-200-083-0000

The parties of record before the Property Tax Appeal Board are John Townsend, the appellant, 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 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: \$ 54,014  
IMPR: \$108,249  
TOTAL: \$162,263**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction. The dwelling is approximately 32 years old and contains 3,367 square feet of living area. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and a two and one-half car garage. The subject property 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 suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Three of the four comparables are located in close proximity of the subject.<sup>1</sup> The comparable dwellings are from 39 to 63 years old and contain from 3,093 to 3,637 square feet of living area. One comparable has a full unfinished basement, and three comparables have finished basements, either full or partial. Each comparable has a garage, and three comparables have central air conditioning and from one to three fireplaces.

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<sup>1</sup> Comparable #4 is located in the same tax block as the subject; comparable #2 is two blocks from the subject; and comparable #1 is three blocks from the subject. Comparable #3 is described as being in the same neighborhood as the subject.

The comparables have improvement assessments ranging from \$93,378 to \$111,486 or from \$25.67 to \$32.00 per square foot of living area. The subject's improvement assessment is \$133,468 or \$39.64 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$98,653 or \$29.30 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 \$187,482 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood code as the subject. Comparables #2 through #4 are located from 0.7 to 2.4 miles from the subject, and comparable #1 is described as being located in the subject's "subarea".<sup>2</sup> The dwellings are from nine to twenty-four years old and contain from 2,309 to 3,756 square feet of living area. Two comparables have full finished basements, and two have unfinished basements, either full or partial. Each comparable has a garage, central air conditioning, and one or two fireplaces. These properties have improvement assessments ranging from \$51,402 to \$139,810 or from \$22.26 to \$37.83 per square foot of living area.<sup>3</sup> 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 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 met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The Board takes notice that all of the comparables submitted had improvement assessments on a per square foot basis that were lower than the subject's improvement assessment of \$39.64 per square foot of living area. The Board finds that the appellant's comparables #1, #2, and #4 were considerably older than the subject and also differed in exterior construction. As a result, these comparables received reduced weight in the Board's analysis. The Board also finds that the

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<sup>2</sup> Based on their street addresses and parcel index numbers, the board of review comparable #1 is located in the same block as the appellant's comparable #1. In the appellant's grid analysis, comparable #1 is described as being located three blocks from the subject.

<sup>3</sup> The board of review comparable assessed at \$51,402 or \$22.26 per square foot of living area does not have a prorated assessment for 2009.

board of review comparables #2 through #4 were significantly newer than the subject and were not located near the subject. In addition, the board of review comparable #2 was significantly smaller than the subject. As a result, the board of review comparables #2 through #4 also received reduced weight. The Board finds the appellant's comparable #3 and the board of review comparable #1 were more similar to the subject in age and were also similar to the subject in design, size, and most features. Moreover, the board of review comparable #1 had frame exterior construction like the subject and was located three blocks from the subject property. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$111,486 and \$124,511 or \$31.13 and \$33.15 per square foot of living area, respectively. The subject's improvement assessment of \$133,468 or \$39.64 per square foot of living area falls above these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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.