



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

APPELLANT: Daniel Tolbert
DOCKET NO.: 09-28736.001-R-1
PARCEL NO.: 05-28-200-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Tolbert, 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: \$16,425
IMPR.: \$62,868
TOTAL: \$79,293**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of stucco construction. The dwelling is approximately 94 years old and contains 2,028 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-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 stucco or masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Two of the comparables are located in the same block or tax block as the subject, and the other two comparables are located one block from the subject. The comparable dwellings are from 88 to 107 years old and contain from 1,947 to 2,490 square feet of living area. One comparable has a full finished basement; and three comparables have unfinished basements, either full or partial. Each comparable has a garage and a fireplace. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$45,564 to \$66,243 or from \$23.40 to \$31.60 per square foot of living area. The subject's improvement assessment is \$67,900 or \$33.48 per square foot of living area. Based on this evidence, the appellant requested that the

subject's improvement assessment be reduced to \$57,372 or \$28.29 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 \$84,325 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of stucco or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. One of the comparables is located one-half mile from the subject, and the other three comparables are located either two or three miles from the subject. The dwellings are from 80 to 89 years old and contain from 1,718 to 2,200 square feet of living area. Each comparable has a full unfinished basement, a fireplace, and a two-car garage. These properties have improvement assessments ranging from \$57,261 to \$77,853 or from \$33.33 to \$36.93 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 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. Although the board of review's comparables had the same assigned neighborhood code as the subject, none of the comparables were located as close to the subject property as the appellant's comparables. In addition, the board of review comparable #2 was somewhat smaller than the subject in living area. As a result, the board of review's comparables received reduced weight in the Board's analysis. The appellant's comparable #2 had significantly more living area than the subject and also received reduced weight. The Board finds the appellant's comparables #1, #3, and #4 were located in close proximity of the subject property and were very similar in design, size, age, and foundation. Moreover, the appellant's comparables #1 and #4 had stucco exterior construction like the subject. 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 \$45,564 to \$66,243 or from \$23.40 to \$31.60 per square foot of living area. The subject's improvement assessment of \$67,900 or \$33.48 per square foot of living area falls above 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 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.