



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

APPELLANT: Martin Schlatter  
DOCKET NO.: 09-29312.001-R-1 through 09-29312.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Martin Schlatter, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-29312.001-R-1	05-18-212-014-0000	8,175	66,383	\$74,558
09-29312.002-R-1	05-18-212-037-0000	3,270	28,449	\$31,719

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels that are improved with a two-story dwelling of frame construction. The dwelling is approximately 61 years old and contains 3,249 square feet of living area. Features of the home include a concrete slab foundation and a fireplace. For the current appeal, the subject property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Winnetka, New Trier Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings of frame or frame and masonry construction. The appellant did not provide the comparables' story height; however, based on

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<sup>1</sup> Class 2-78 is for two or more story residences, up to 62 years of area, 2,001 to 3,800 square feet of living area.

photographic evidence provided by the appellant, the comparables appear to be two-story in design. The comparable properties have the same assigned neighborhood code as the subject and are classified as class 2-06 residential properties.<sup>2</sup> The comparable dwellings are from 72 to 87 years old and contain either 3,027 or 3,223 square feet of living area. One of the comparables has a full finished basement, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, one or two fireplaces, and a garage. The comparables have improvement assessments ranging from \$69,830 to \$84,855 or from \$21.66 to \$26.61 per square foot of living area. The subject's improvement assessment is \$94,832 or \$29.19 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$80,780 or \$24.86 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 \$106,277 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 and classification codes as the subject. One of the comparables is located in the same tax block as the subject, and two comparables are located one-quarter mile from the subject. The dwellings are from 42 to 59 years old and contain from 2,728 to 3,280 square feet of living area. Two comparables have full finished basements, and two have partial unfinished basements. Each comparable has central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$81,840 to \$105,436 or from \$29.19 to \$33.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the board of review's comparables differed from the subject in age, foundation, and living area. Counsel also noted that the board of review's had central air conditioning and garages unlike the subject.

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

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<sup>2</sup> Class 2-06 is for two or more story residences, over 62 years of area, 2,201 to 4,999 square feet of living area.

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 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 not met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The Board finds that the appellant's comparable #3 was considerably older than the subject, and, as a result, this comparable received reduced weight in the Board's analysis. The Board finds that none of the comparables submitted were similar to the subject in foundation and features like central air conditioning and garages. Although none of the comparables submitted were similar to the subject in all respects, the Board finds that the appellant's comparables #1 and #2 and the board of review's comparables were generally similar to the subject in location, age, and living area. The appellant's comparables #1 and #2 and the board of review's comparables #2 and #4 were most similar to the subject in living area. In addition, the board of review's comparable #3 was most similar to the subject in age and was located in the same tax block as the subject. The appellant's comparables #1 and #2 and the board of review's comparables had improvement assessments that ranged from \$69,830 to \$105,436 or from \$21.66 to \$33.09 per square foot of living area. The subject's improvement assessment of \$94,832 or \$29.19 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the

appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



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Chairman



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Member



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Member



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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: February 21, 2014



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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.