



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

APPELLANT: Dana & Laura Connell
DOCKET NO.: 09-29324.001-R-1
PARCEL NO.: 05-21-321-046-0000

The parties of record before the Property Tax Appeal Board are Dana & Laura Connell, the appellants, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$ 32,844
IMPR.: \$ 142,600
TOTAL: \$ 175,444

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,572 square feet of living area. The dwelling is 56 years old. Features of the home include a crawl-space foundation, two fireplaces, and a two-car garage. The dwelling is described as being of deluxe quality. The property has a 25,265 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellants' appeal is based on assessment equity. The appellants submitted information on three comparable properties described as two-story dwellings of frame or frame and masonry construction that range in size from 3,479 to 3,780 square feet of living area. The dwellings range in age from 33 to 56 years. Each comparable property has the same neighborhood code as the subject property. Each comparable has one or two fireplaces and a garage, from one and one-half to three and one-half car. One comparable dwelling has a crawl-space foundation, and two have partial unfinished basements. The comparables are said to have improvement assessments ranging from \$114,903 to \$133,056 or from

\$33.99 to \$36.78 per square foot of living area.¹ The subject's improvement assessment is \$142,600 or \$39.92 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$126,806 or \$35.50 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 two-story dwellings of masonry or frame and masonry construction that range in size from 2,919 to 3,792 square feet of living area. The dwellings range in age from 45 to 55 years. Each comparable property has the same neighborhood code as the subject property. Comparable #2, like the subject, is described as being of deluxe quality, while the other three comparables are described as being of average quality. Each comparable has a two-car garage and one or two fireplaces, and three comparables have central air conditioning. One comparable dwelling has a slab foundation, and three comparables have partial basements, two of which are finished. These properties have improvement assessments ranging from \$150,510 to \$169,307 or from \$43.09 to \$51.56 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 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 appellants have not met this burden.

Both parties submitted assessment information on seven comparable properties. All of the comparables submitted are two-story dwellings that are located in the same neighborhood as the subject. Four of the comparables have frame and masonry construction like the subject, and five are also very similar to the subject in size. However, the appellants' comparables #2 and #3 are much newer than the subject. Inasmuch as the appellants provided incomplete assessment information for comparable #3, the

¹ The appellants provided incomplete assessment information on the grid analysis for comparables #1 and #3; however, the appellants also provided property characteristic sheets for their comparables that indicate that comparables #1 and #3 have improvement assessments that are prorated with one or more additional parcels. However, the assessment information for these additional parcels was not provided.

improvement assessment for this comparable listed on the grid analysis should not be considered accurate. As a result, the appellants' comparables #2 and #3 received reduced weight in the Board's analysis. The board of review's comparables #1 and #4 are somewhat smaller than the subject and comparable #1 is also somewhat newer. As a result, these comparables also received reduced weight. The Board finds the appellant's comparable #1 and the board of review's comparables #2 and #3 are very similar to the subject in age and size. In addition, the board of review's comparable #2 was described as being of deluxe quality 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 \$36.78 to \$44.65 per square foot of living area. The subject's improvement assessment of \$39.92 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 appellants 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 appellants have 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.

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: July 19, 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.