



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

APPELLANT: Evelyn Michels  
DOCKET NO.: 09-29495.001-R-1  
PARCEL NO.: 05-21-200-003-0000

The parties of record before the Property Tax Appeal Board are Evelyn Michels, 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 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:** \$55,989  
**IMPR:** \$311,220  
**TOTAL:** \$367,209

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 4,368 square feet of living area. The dwelling is 49 years old. Features of the home include a partial, finished basement, central air conditioning, three fireplaces, and a two and one-half car garage. The property has a 27,312 square foot site and 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 three comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 43 to 54 years old. The appellant's comparables all have the same neighborhood code as the subject, and one is located on the same block as the subject. The comparable dwellings range in size from 4,180 to 4,749 square feet of living area. Two comparables have full finished basements and one has a partial finished basement. Two comparables have a two-car garage and one comparable has a three-car garage. The comparables have from one to three fireplaces. All three comparables have central air conditioning. The comparables have

improvement assessments ranging from \$280,338 to \$325,126 or from \$59.41 to \$72.13 per square foot of living area. The subject's improvement assessment is \$329,463 or \$75.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$289,161 or \$66.20 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 consisting of two-story masonry or frame and masonry dwellings. The comparables all have the same neighborhood code as the subject, and all four are located on the subject's street. The dwellings range in age from 40 to 55 years old, and they range in size from 3,880 to 4,550 square feet of living area. Three of the comparables have full basements and one has a partial basement. All four comparables have central air conditioning. One comparable has a finished recreation room in the basement. The comparables have either one or three fireplaces. Two comparables have a two-car garage; one has a two and one-half car garage and one has a three-car garage. These properties have improvement assessments ranging from \$289,764 to \$339,131 or from \$74.53 to \$77.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that two of the comparables submitted by the board of review were described as having "deluxe" quality of construction. In addition, the attorney noted that comparable one was listed as having an unfinished basement and three full and two half bathrooms. The attorney submitted a for sale listing sheet for board of review comparable number one which indicated the property's basement was finished and it had four full and three half baths.

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.

The parties to the appeal submitted assessment data on a total of seven equity comparables. The Board finds the appellant's comparables #2 and #3 and board of review's comparables #1 and #4 are the most similar to the subject in size, age and features. 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 \$67.06 to \$75.83 per square foot of living area. The Board

further finds board of review's comparable #1, with the highest per square foot assessment at \$75.83, is superior to the subject in quality of construction. After considering adjustments and the differences in the comparables when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment of \$75.43 per square foot of living area is above the range established by the best comparables in this record. Therefore, the Property Tax Appeal Board finds the subject's improvement assessment is inequitable and that a reduction in the subject's improvement 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: 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.