



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

APPELLANT: David McGranahan  
DOCKET NO.: 09-32428.001-R-2  
PARCEL NO.: 05-17-316-003-0000

The parties of record before the Property Tax Appeal Board are David McGranahan, the appellant, by attorney Francis W. O'Malley, of Worssek & Vihon 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:** \$24,440  
**IMPR:** \$114,909  
**TOTAL:** \$139,349

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 18,800 square foot lot which has been improved with an 87-year-old, two-story single family dwelling of frame and masonry construction. The dwelling contains 3,551 square feet of living area and features central air conditioning, a fireplace, a partial unfinished basement, and an attached two-car garage. The property is located in Winnetka, New Trier Township, Cook County, Illinois.

The appellant contends the assessment of the subject property is inequitable. The subject has been classified under the Cook County Real Property Assessment Classification Ordinance as a Class 2-06 property.

In support of the inequity argument made through counsel, appellant provided data in a detailed grid analysis on eighteen comparables with the same classification code. Six of the comparables were located on the same street as the subject and all of the comparables were located in close proximity to the subject. In further support of the appeal there was a letter from counsel arguing the equity claim, a parcel map depicting the location of the subject and the comparables, and copies of color photographs of the subject and the comparables.

The comparables were two-story single family dwellings of frame, masonry, stucco, or frame and masonry exterior construction which ranged in age from 77 to 88 years old. Fifteen of the comparables featured one or two fireplaces; all of the comparables had central air conditioning, and each comparable had from a one-car to a two-car garage. Ten comparables had full basements and eight had partial basements. Six comparables had basement areas which had been finished as recreation rooms. The comparable dwellings ranged in size from 2,314 to 4,857 square feet of living area and had improvement assessments ranging from \$76,658 to \$165,772 or from \$24.32 to \$42.19 per square foot of living area. The subject had an improvement assessment of \$231,981 or \$65.33 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$256,421 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame and masonry dwellings that range in age from 69 to 72 years old. The dwellings range in size from 4,731 to 5,456 square feet of living area. Features include two to three fireplaces; two of the comparables have three-car garages. Three of the comparables had partial basements, one of which had a finished recreation room, and the fourth comparable had a full basement. Three of the properties had central air conditioning and three were listed as having other improvements of value. The four comparables have improvement assessments ranging from \$184,493 to \$236,531 or from \$37.69 to \$47.11 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 the evidence in the record supports a reduction in the subject's assessment.

The Property Tax Appeal Board recognizes that Section 16-185 of the Property Tax Code (35ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185)

The Property Tax Appeal Board takes notice that the Cook County Board of Commissioners through passage of Ordinance No. 08-0-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill. Adm. Code §1910.90(i)). The Ordinance changed the

statutory assessment classification level of assessments for Class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decision from the 2008 tax year to the 2009 tax year would violate this directive.

The Property Tax Appeal Board finds the best evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided detailed data on eighteen comparables. The properties most similar to the subject in size ranged in size from 3,048 to 4,088 square feet of living area and had improvement assessments ranging from \$106,192 to \$136,876 or from \$30.40 to \$34.84 per square foot of living area. The evidence disclosed the subject had an improvement assessment of \$231,981 or \$65.33 per square foot of living area, which is above the range established by the most similar comparables in the record. The Property Tax Appeal Board gives diminished weight to the four comparables presented by the board of review. These properties ranged in size from 4,731 to 5,456 square feet and ranged in age from 69 to 72 years. The Board finds the suggested comparables are all considerably larger than the subject, having from approximately 33% to 54% more square footage than the subject. The comparables were also considerably newer than the subject and less similar in age than the appellant's comparables.

Based on the foregoing analysis, the Board finds a reduction in the subject's assessment is warranted for the 2009 assessment.

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.

*Ronald 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: December 21, 2012

*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.