



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

APPELLANT: Thomas Lhee
DOCKET NO.: 09-32837.001-R-1
PARCEL NO.: 05-21-411-016-0000

The parties of record before the Property Tax Appeal Board are Thomas Lhee, the appellant, by attorney Leonard Schiller, 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: \$26,097
IMPR.: \$74,391
TOTAL: \$100,488

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,740 square feet of living area. The dwelling was 84 years old. Features of the home include a partial unfinished basement, a fireplace and a two-car detached garage. The property has a 14,300 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry construction that ranged in size from 2,573 to 2,874 square feet of living area. The dwellings ranged in age from 84 to 88 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial or full basement, a fireplace and a two-car garage. One comparable has a finished recreation room in the basement. The comparables have improvement assessments ranging from \$63,074 to \$78,058 or from \$23.34 to \$27.16 per square foot of living area. The

subject's improvement assessment is \$84,217 or \$30.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,509 or \$25.00 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 2,231 to 2,716 square feet of living area. The dwellings ranged in age from 77 to 86 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, a fireplace and from one to two-car garages. Two of the comparables have a finished recreation room in the basement and one comparable has central air conditioning. These properties have improvement assessments ranging from \$87,925 to \$103,639 or from \$36.12 to \$39.53 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 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 appellant has met this burden.

The Board finds the appellant's comparables 2 and 3 and board of review comparable number 1 are the most similar to the subject in location, style, exterior construction, features and age with appellant's comparable 3 being the most similar. The Board finds that the appellant's comparable 2 and board of review comparable 1 are superior to the subject in basement construction while the board of review comparable also has central air conditioning that the subject does not have. Due to

these differences, the comparables per square foot assessments would require downward adjustments. The Board further finds that appellant's comparable number 3, the most similar to the subject, would require little or no adjustments. This comparable had an improvement assessment of \$27.16 per square foot of living area. The subject's improvement assessment of \$30.73 per square foot of living area is above the assessment established by the best comparable in this record. Based on this record the Board finds that the subject's improvement assessment was inequitable. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is justified.

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.



Chairman



Member



Member



Member



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: March 21, 2014



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.