



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

APPELLANT: Stephen Kaplan  
DOCKET NO.: 10-28602.001-R-1  
PARCEL NO.: 05-20-400-007-0000

The parties of record before the Property Tax Appeal Board are Stephen Kaplan, the appellant, by attorney Christopher G. Walsh, Jr. 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:** \$68,146  
**IMPR:** \$204,497  
**TOTAL:** \$272,643

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is approximately 73 years old and contains 6,672 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, and a two-car garage. The subject property has a 53,448 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 four suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and one of the comparables is located in the same tax block as the subject property. The comparable dwellings are from 49 to 83 years old and contain from 6,302 to 7,374 square feet of living area. One comparable has a crawl-space foundation, and three comparables have unfinished basements, either full or partial. Each comparable has a garage, and three comparables have central air conditioning. One comparable has two fireplaces, and another comparable has four fireplaces. The comparables have

improvement assessments ranging from \$190,636 to \$225,593 or from \$28.03 to \$30.60 per square foot of living area. The subject's improvement assessment is \$204,497 or \$30.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$199,293 or \$29.87 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 \$272,643 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Three comparables are said to be located one-quarter mile from the subject. The dwellings are from 73 to 81 years old and contain from 6,131 to 7,052 square feet of living area. Three of the comparables are described as being of deluxe quality, while the subject and one of the comparables are described as being of average quality. Each comparable has a partial basement, one of which is finished. Each comparable has a garage and from two to four fireplaces. Two comparables have central air conditioning. These properties have improvement assessments ranging from \$211,520 to \$237,698, and on a per square foot basis they have improvement assessments of either \$33.71 or \$34.50 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 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 eight suggested comparables. The appellant's comparable #2 was dissimilar from the subject in age and foundation and received reduced weight in the Board's analysis. The Board finds the

appellant's comparables #1, #3, and #4 and the board of review comparables were generally similar to the subject in location, design, age, size, and foundation. 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 \$195,115 to \$237,698 or from \$28.03 to \$34.50 per square foot of living area. The subject's improvement assessment of \$204,497 or \$30.65 per square foot of living area falls within the range established by the most similar comparables. Based on this record, the Board finds the appellant 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.

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.