



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

APPELLANT: Gina Winslade  
DOCKET NO.: 10-33140.001-R-1  
PARCEL NO.: 14-32-415-006-0000

The parties of record before the Property Tax Appeal Board are Gina Winslade, 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: \$18,750**  
**IMPR: \$149,420**  
**TOTAL: \$168,170**

Subject only to the State multiplier as applicable.

**ANALYSIS**

In this appeal, the location of the subject property is at issue. In the residential appeal form, the appellant listed a property with parcel index number 14-32-415-006-0000 and located at 1877 North Maud Avenue in Chicago as the subject of the appeal. In its "Notes on Appeal", the board of review listed a property with parcel index number 14-32-413-073-0000 and located at 1803 North Fremont Street in Chicago as the subject property. Although the board of review did not list the dwelling at 1877 North Maud Avenue in Chicago as the subject of this appeal, the board of review nevertheless provided property characteristic sheets for this property. The Board finds that the subject of this appeal is the property located at 1877 North Maud Avenue in Chicago and the property located at 1803 North Fremont Street will not be further analyzed.

The subject property is improved with a three-story dwelling of masonry construction. The dwelling is approximately 10 years old and contains 3,188 square feet of living area. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and a two-car garage. The subject property has a 2,500 square foot site and is located at 1877 North Maud Avenue in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four suggested comparable properties described as two or three-story dwellings of stucco, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 19 to 26 years old and contain from 3,132 to 3,500 square feet of living area. Two comparables have finished basements, either full or partial, and two comparables do not have basements. Each comparable has a garage and one or two fireplaces. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$97,502 to \$106,563 or from \$28.63 to \$32.73 per square foot of living area. The subject's improvement assessment is \$149,420 or \$46.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$99,147 or \$31.10 per square foot of living area.

The board of review submitted the subject's property characteristic sheets wherein the subject's final assessment of \$168,170 was disclosed. With its "Board of Review Notes on Appeal", the board of review presented descriptions and assessment information on four suggested comparable properties improved with two or three-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and one of the comparables is located in the same block as the subject. The dwellings are from one to ten years old and contain from 3,015 to 3,256 square feet of living area. Each comparable has a garage, central air conditioning, and a full basement, three of which are finished. Two comparables have a fireplace, and one comparable has four fireplaces. These properties have improvement assessments ranging from \$142,242 to \$202,306 or from \$47.04 to \$67.10 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 comparables #1, #2, and #4 were significantly older than the subject, and comparables #1 and #2 also differed in foundation. As a result, the appellant's comparables #1, #2, and #4 received reduced weight in the Board's

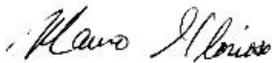
analysis. The Board finds the appellant's comparable #3 and the comparables submitted by the board of review were the best comparables in the record, because they were very similar to the subject in almost all respects. Moreover, the appellant's comparable #3 was most similar to the subject in living area; board of review comparable #1 was located in the same block as the subject; and board of review comparable #3 was the same age as 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 \$104,250 to \$202,306 or from \$32.58 to \$67.10 per square foot of living area. The subject's improvement assessment of \$149,420 or \$46.87 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.



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Chairman

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Member



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Member

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Member



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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: April 18, 2014



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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.