



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

APPELLANT: Jennifer Black
DOCKET NO.: 08-22600.001-R-1
PARCEL NO.: 05-21-116-001-0000

The parties of record before the Property Tax Appeal Board are Jennifer Black, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$ 47,035
IMPR.: \$ 153,718
TOTAL: \$ 200,753

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling is approximately 117 years old and contains 4,208 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a one-car garage. The subject property is located in Winnetka, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant partially completed a grid analysis with information on four suggested comparable properties. The comparables are two-story dwellings. Comparables #1 and #4 have frame construction, but the exterior construction of comparables #2 and #3 was not disclosed. The comparable properties have the same assigned neighborhood code as the subject and are located from 0.14 to 0.61 of a mile from the subject property. The comparable dwellings are from 88 to 114 years old and contain from 3,621 to 4,163 square feet of living area. Two comparables have unfinished basements, either full or partial, and two comparables have finished basements, either full or partial. Three comparables have one or two fireplaces, and one comparable has central air conditioning. Comparables #3 and #4 have garages, but the appellant did not disclose if comparables #1 and #2 had garages. The comparables have

improvement assessments ranging from \$64,604 to \$106,280 or from \$17.84 to \$26.57 per square foot of living area. The subject's improvement assessment is \$153,718 or \$36.53 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$97,120 or \$23.08 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 \$200,753 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood code as the subject, and comparable #1 is located one-quarter mile from the subject. The dwellings are from 88 to 144 years old and contain from 3,986 to 4,543 square feet of living area. Comparable #1 is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Each comparable has a garage, from one to three fireplaces, and an unfinished basement, either full or partial. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$148,484 to \$197,229 or from \$36.35 to \$43.63 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 Board finds that the exterior construction of the appellant's comparables #2 and #3 was not disclosed, and comparables #1 and #2 had significantly less living area than the subject. As a result, the appellant's comparables #1 through #3 received reduced weight in the Board's analysis. The Board finds the appellant's comparable #4 and the comparables submitted by the board of review were very similar to the subject in story height, exterior construction, foundation, and location and were generally similar in age and living area. 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 \$106,280 to \$197,229 or from \$26.57 to \$43.63 per square foot of living area. The subject's improvement assessment of \$153,718 or \$36.53

per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.



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: August 23, 2013



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.