



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

APPELLANT: Michael K. Burns
DOCKET NO.: 12-24439.001-R-1 through 12-24439.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael K. Burns, the appellant, by attorney Leonard Schiller of Schiller Strauss & Lavin PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-24439.001-R-1	05-29-209-024-0000	18,660	115,041	\$133,701
12-24439.002-R-1	05-29-209-025-0000	16,161	115,041	\$131,202

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, masonry dwelling situated on two parcels. The dwelling is approximately 10 years old and has 6,237 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property's two parcels have 27,312 square feet of land area. The subject property is located in Winnetka, New Trier Township, Cook County, and is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under docket numbers 11-24197.001-R-1 through 11-24197.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$279,249 (\$140,874 for the parcel ending in 024 and \$138,375 for the parcel ending in 025) based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2011 and 2012 are within the same general assessment period for New Trier Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant contends assessment inequity as the basis of the appeal for the 2012 tax year. In support of this argument, the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,903 (\$133,701 for the parcel ending in 024 and \$131,202 for the parcel ending in 025). The subject property has an improvement assessment of \$230,082 or \$36.88 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

The appellant's attorney submitted a rebuttal brief.

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 does not demonstrate that a change in the assessment is warranted.

The Property Tax Appeal Board takes notice that it rendered a decision under docket numbers 11-24197.001-R-1 through 11-24197.002-R-1 lowering the total assessment of the subject property to \$279,249. The Property Tax Appeal Board also recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year decision lowering the assessment shall be carried forward to the subsequent assessment year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. In this appeal, the record disclosed the subject property has a total assessment for the 2012 tax year of \$264,903, which is below the assessment as established by the decision of the Property Tax Appeal Board for the 2011 tax year.

Based on the analysis, the Board finds no reduction in the subject's 2012 assessment is 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.

Mario Alvares

Chairman

DR

Member

Member

Robert Hoffmann

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: May 20, 2016

A. Heston

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.