



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

APPELLANT: Michael and Mary Foster  
DOCKET NO.: 16-20421.001-R-1  
PARCEL NO.: 05-17-414-022-0000

The parties of record before the Property Tax Appeal Board are Michael and Mary Foster, the appellants, by attorney Timothy E. Moran, of Schmidt, Salzman & Moran, Ltd., in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$17,421  
**IMPR.:** \$79,017  
**TOTAL:** \$96,438

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 2,665 square feet of living area. The dwelling is 98 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a one-car garage. The property has an 8,934 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity and contention of law as the bases of the appeal. The appellants contested both the improvement assessment of the subject as well as the land assessment. In support of these arguments, the appellants submitted information on five equity comparables with the same classification and neighborhood assessment codes as the subject. The comparables are improved with two-story dwellings of frame or stucco exterior construction

containing from 2,622 to 2,728 square feet of living area. The dwellings range in age from 95 to 145 years old and have partial or full basements, three of which have finished areas. Two comparables have central air conditioning, and each comparable has one or two fireplaces and a garage ranging in size from 1-car to 2½-car. The comparables have improvement assessments that range from \$63,746 to \$75,170 or from \$24.27 to \$27.55 per square foot of living area. The comparables are situated on sites ranging in size from 9,350 to 16,879 square feet of land area and have land assessments ranging from \$17,294 to \$32,914 or \$1.95 per square foot of land area.

The appellants' attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building unit value of \$26.17 per square foot (median of the comparables cited), at the Illinois Department of Revenue's 2014 sales-ratio study median level of assessment of 8.16%, indicates a revised assessment of \$71,125." Based on this evidence, the appellants requested the subject's 2016 improvement assessment be reduced to \$56,909 or \$21.35 per square foot of living area and the 2016 land assessment be reduced to \$14,216 or \$1.59 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,438. The subject property has an improvement assessment of \$79,017 or \$29.65 per square foot of living area. The subject property has a land assessment of \$17,421 or \$1.95 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same classification and neighborhood assessment codes as the subject. The comparables are improved with two-story dwellings of frame exterior construction containing from 2,512 to 2,820 square feet of living area. The dwellings range in age from 94 to 118 years old and have partial or full basements, three of which have finished areas. Two comparables have central air conditioning, and each comparable has one or two fireplaces and a garage ranging in size from 1-car to 3.5-car. The comparables have improvement assessments that range from \$76,297 to \$87,360 or from \$29.83 to \$33.11 per square foot of living area. The comparables are situated on sites with 7,500 or 15,000 square feet of land area and have land assessments ranging in size from \$14,625 to \$29,250 or \$1.95 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2 through #4 along with the board of review

comparables #3 and #4 due to their considerably older ages when compared to the subject's age of 98 years old.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #5 along with the board of review comparables #1 and #2. The Board gave greater weight to these comparables because they are closer in age to the subject and most similar to the subject in location, design, dwelling size, and other features. These comparables have improvement assessments that range from \$63,746 to \$84,027 or from \$24.27 to \$33.11 per square foot of living area. The subject's improvement assessment of \$79,017 or \$29.65 per square foot of living area falls within the range established by the most similar comparables contained in this record.

With regard to the land assessment, the Board further finds the land assessed values of each of the nine equity comparables is \$1.95 per square foot of land area. The subject's land assessment of \$1.95 per square foot of land area is uniform with the nine comparables. Thus, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was inequitably assessed in its land or improvement assessments and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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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: \_\_\_\_\_

CERTIFICATION

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: July 16, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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