



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

APPELLANT: Christopher Kay
DOCKET NO.: 16-20480.001-R-1
PARCEL NO.: 05-17-310-021-0000

The parties of record before the Property Tax Appeal Board are Christopher Kay, the appellant, 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: \$28,323
IMPR.: \$95,503
TOTAL: \$123,826

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2,996 square feet of living area. The dwelling is 67 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, and a two-car attached garage. The property has a 14,525 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 appellant contends contention of law¹ and improvement assessment inequity as the bases of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same neighborhood code as the subject. The comparables are

¹ The bases for the appeal was contention of law and assessment equity; however, counsel's legal brief is the same as the inequity argument; uniformity of assessment.

improved with two-story dwellings of frame, stucco, or frame and masonry exterior construction containing from 2,931 to 3,072 square feet of living area. The dwellings range in age from 98 to 148 years old and have partial or full basements, two of which have finished areas. One comparable has central air conditioning, four comparables have a fireplace, and four comparables have a garage ranging in size from a 1-car to a 3-car. The comparables have improvement assessments that range from \$78,965 to \$83,260 or from \$25.80 to \$28.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$81,551 or \$27.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,826. The subject property has an improvement assessment of \$95,503 or \$31.88 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 that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry, stucco, or frame and masonry exterior construction containing from 2,860 to 3,119 square feet of living area. The dwellings range in age from 66 to 102 years old and have partial or full basements, three of which have finished areas. Two comparables have central air conditioning. Each comparable has from one to three fireplaces and a 2-car garage. The comparables have improvement assessments that range from \$100,217 to \$115,431 or from \$33.70 to \$37.58 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends 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 appellant 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 appellant's comparables as well as the board of review comparables #3 and #4 due to their considerably older ages when compared to the subject's age.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #2. The Board gave greater weight to these two comparables because they are closer in age to the subject and are most similar to the subject in location, exterior construction, design, dwelling size, and most features. These comparables have improvement assessments of \$100,217 and \$105,724 or \$35.04 and \$33.90 per square foot of living area. The subject's improvement assessment of \$95,503 or \$31.88 per square foot of living area is below the two best comparables contained in this record and appears justified given these comparables have finished basements, unlike the subject's unfinished basement. After considering adjustments to the comparables when compared to the subject, the Board finds the appellant did not demonstrate

with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 exists on the basis of the evidence.

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.

Chairman



Member

Member



Member

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: April 23, 2019



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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