



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

APPELLANT: Kevin Mathews
DOCKET NO.: 16-20785.001-R-1
PARCEL NO.: 05-21-127-002-0000

The parties of record before the Property Tax Appeal Board are Kevin Mathews, 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: \$12,750
IMPR.: \$93,289
TOTAL: \$106,039

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 construction. The dwelling is approximately 16 years old and has 3,140 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,500 square-foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 18 to 50 years old and contain from 2,959 to 3,174 square feet of living area. The comparables

have full or partial basements, with one having finished area. The comparables have central air conditioning, one or two fireplaces, and garages, either 2-car or 3-car. The comparables have improvement assessments that range from \$63,610 to \$90,514 or from \$20.04 to \$29.50 per square foot of living area. In Section III of the appeal form, the appellant stated the subject property sold on April 29, 2015, for a price of \$1,300,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$86,652 or \$27.66 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 \$106,039 was disclosed. The subject property has an improvement assessment of \$93,289 or \$29.71 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties that have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, masonry or stucco construction. The dwellings are from 12 to 52 years old and contain from 2,525 to 3,267 square feet of living area. The comparables have full basements, with two having finished areas. The comparables have central air conditioning, two fireplaces, and garages, either 1½-car or 2-car. The comparable properties have improvement assessments that range from \$75,338 to \$102,185 or \$29.84 and \$31.28 per square foot of living area. As part of its submission, the board of review also made reference to the April 2015 sale of the subject property at a price of \$1,300,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 presented assessment data on a total of nine suggested comparables. The Board finds the appellant's comparables #1, #2 and #4 are significantly older than the subject and received reduced weight in the Board's analysis. Board of review comparable #2 also received reduced weight, due to its older age and considerably less living area than the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5 and board of review comparables #1 and #3. The Board finds these four comparables have the same neighborhood code as the subject and are very similar to the subject in age, living area, story height and most features. These comparables have improvement assessments that range from \$81,854 to \$102,185 or from \$27.66 to \$31.28 per square foot of living area. The subject's improvement assessment of \$93,289 or \$29.71 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from 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.

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: August 20, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kevin Mathews, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602