



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

APPELLANT: Doug Gannett
DOCKET NO.: 16-20905.001-R-1
PARCEL NO.: 05-21-100-014-0000

The parties of record before the Property Tax Appeal Board are Doug Gannett, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$33,666
IMPR.: \$128,430
TOTAL: \$162,096

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 is improved with 2 dwellings. Improvement #1 is a two-story dwelling of masonry construction with 4,662 square feet of living area. The dwelling is 101 years old. Features include a full finished basement, central air conditioning and a fireplace. Improvement #2 is a one and one-half story dwelling of masonry construction with 400 square feet of living area. Features include a slab foundation and a 3-car garage. The property has a 17,265 square foot site and is located in Winnetka, New Trier Township, Cook County. Improvement #1 is classified as a class 2-06 property and Improvement #2 is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, supposedly for improvement #1, that were located within the same neighborhood code as the subject property.

The comparables were two-story dwellings of masonry or frame and masonry construction containing from 4,461 to 4,908 square feet of living area. The dwellings range in age from 76 to 113 years old. The homes feature full or partial basements that are unfinished, two or three fireplaces and a 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$111,324 to \$121,679 or \$24.79 and \$24.95 per square foot of living area.

The appellant failed to disclose any information regarding improvement #2 and submitted no comparables for analysis.¹

Based on this evidence the appellant requested that the subject's total improvement assessment be reduced to \$116,130.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,096. Improvement #1 has an improvement assessment of \$119,463 or \$25.62 per square foot of living area. Improvement #2 has an improvement assessment of \$8,967 or \$22.42 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 for improvement #1 and three equity comparables for improvement #2, that were located within the same neighborhood code as the subject property. The comparables associated with improvement #1 were two-story dwellings of stucco or masonry exterior construction containing from 4,224 to 4,523 square feet of living area. The dwellings range in age from 92 to 102 years old. The homes feature full or partial basements, two of which have finished area, central air conditioning, and one, two or four fireplaces. Three comparables have a 2-car or 2.5-car garage. The comparables have improvement assessments ranging from \$111,471 to \$130,262 or from \$26.39 to \$28.80 per square foot of living area.

The comparables associated with improvement #2 were one-story dwellings of stucco or frame exterior construction containing from 862 to 990 square feet of living area. The dwellings are 70 or 100 years old. The homes feature full unfinished basements and a fireplace. One comparable has central air conditioning and two have a 1.5-car or 2-car garage. The comparables have improvement assessments ranging from \$28,132 to \$38,429 or from \$32.63 to \$38.82 per square foot of living area.

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

¹ The appellant's equity grid erroneously divided the subject's total improvement assessment by the square footage of improvement #1 only.

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 a total of eight comparable properties regarding improvement #1. The Board gave less weight to the appellant's comparables #1 and #3 due to their dissimilar ages when compared to the subject. The Board also gave less weight to the board of review's comparables #1 and #2 due to their dissimilar sizes when compared to the subject. The Board finds the best evidence of assessment equity for improvement #1 was the appellant's comparables #2 and #4, as well as the board of review's comparables #3 and #4. These comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments ranging from \$111,898 to \$130,262 or from \$24.95 to \$28.80 per square foot of living area. The subject's improvement assessment for improvement #1 of \$119,463 or \$25.62 per square foot of living area falls within the range established by the best comparables regarding improvement #1 in this record.

The Board finds the only evidence of assessment equity for improvement #2 is the board of review's comparables. These comparables had improvement assessments ranging from \$28,132 to \$38,429 or from \$32.63 to \$38.82 per square foot of living area. The subject's improvement assessment for improvement #2 of \$8,967 or \$22.42 per square foot of living area falls below the range established by the only comparables regarding improvement #2 in this record. After considering adjustments to the comparables in this record for differences when compared to the subject's improvements, 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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