



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

APPELLANT: Matthew Furton
DOCKET NO.: 20-30919.001-R-1
PARCEL NO.: 05-21-117-016-0000

The parties of record before the Property Tax Appeal Board are Matthew Furton, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$16,402
IMPR.: \$45,798
TOTAL: \$62,200

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 2020 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 2,617 square feet of living area. The dwelling is approximately 52 years old. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces, and a garage.¹ The property has a 7,290 square foot site and is located in Winnetka, New Trier Township, Cook County.²

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size

¹ The description of the subject property was gleaned from the appellant's evidence as the board of review provided minimal property characteristics of the subject.

² Neither party provided the classification code for the subject and the comparables in the record.

from 2,272 to 2,781 square feet of living area. The dwellings are from 43 to 55 years old. The appellant reported that the dwellings each have a basement with two having finished area, one or two fireplaces, and a garage. Three comparables are each reported to have central air conditioning. The comparables have improvement assessments ranging from \$40,132 to \$52,463 or from \$16.25 to \$18.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,526 or \$16.25 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 22, 2021 disclosing the subject has a total assessment of \$80,859. The petition filed by the appellant also depicted that the subject has an improvement assessment of \$64,457 or \$24.63 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted its "Board of Review Analysis/Evidence sheet" with limited information on four equity comparables.³ The board of review asserted in its analysis that the comparables have the same neighborhood code and classification code as the subject property. These comparables are improved with dwellings that range in size from 2,146 to 2,748 square feet of living area. The dwellings are either 46 or 53 years old. The comparables each have a basement with one having finished area and one or three fireplaces. The board of review failed to provide complete property characteristic for the comparables, including story height, exterior construction, central air conditioning, and garage, for its comparables. The comparables have improvement assessments ranging from \$64,423 to \$76,449 or from \$27.82 to \$30.17 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 which differs from the subject in dwelling size. The Board gives reduced weight to the board of review comparables which lack several salient property characteristics that are necessary for the Board to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

³ The board of review did not provide its "Notes on Appeal" or grid analysis. Limited property characteristics were gleaned from the Analysis/Evidence Sheet and calculations were made by the Board from data provided by the board of review.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #4 which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments that range from \$40,132 to \$52,463 or from \$16.25 to \$18.86 per square foot of living area. The subject's improvement assessment of \$64,457 or \$24.63 per square foot of living area falls above the range established by the best comparables in the record and is excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

October 18, 2022



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

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