



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

APPELLANT: Mitchell Dulin
DOCKET NO.: 20-32304.001-R-1
PARCEL NO.: 05-17-118-051-0000

The parties of record before the Property Tax Appeal Board are Mitchell Dulin, 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 **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: \$21,069
IMPR.: \$42,044
TOTAL: \$63,113

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 and masonry exterior construction with 2,027 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a full finished basement,¹ central air conditioning, two fireplaces, and a two-car or 400 square-foot garage. The property has a 9,364 square foot site located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information and photographs on three equity comparables located within the same neighborhood code as the subject and from one block or five blocks from the subject. One comparable is also located on

¹ The appellant describes the subject dwelling as having a finished basement under Section III of the Residential Appeal form.

the same block and street as the subject. The comparables are improved with class 2-05 two-story dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 1,844 to 2,175 square feet of living area. The dwellings range in age from 70 to 106 years old and have partial or full unfinished basements. Each comparable has central air conditioning, one or two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$28,650 to \$38,493 or from \$13.39 to \$18.09 per square foot of living area. Based on the evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,150 or \$26.99 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 \$63,113. The subject property has an improvement assessment of \$42,044 or \$20.74 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 located within the same neighborhood code as the subject, and one comparable located within the same block as the subject. The comparables are improved with class 2-05 two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,704 to 2,062 square feet of living area. The dwellings range in age from 71 to 91 years old and have partial or full basements, two of which have finished area. Three comparables each have central air conditioning. Each comparable has one or two fireplaces and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$36,142 to \$42,893 or from \$20.80 to \$22.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review did not contend that the appellant's comparables are not similar to the subject property and that each of the appellant's comparables are within 10% of the size of the subject. The appellant further contends three of the board of review comparables are 12% to 16% smaller than the subject dwelling, two comparables are located at least one mile from the subject, and three comparables are located in a different school district than the subject. The appellant also argued the board of review provided no evidence of market value for either the subject property or the comparables.

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.

With respect to the appellant's assessment inequity argument, the parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review comparable #3 due to differences from the subject dwelling in age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review comparables #1, #2 and #4 due to similarity to the subject in age, and the comparables are also relatively similar in overall property characteristics to the subject. However, these comparables have smaller dwelling sizes and/or lack a finished basement which require upward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$28,650 to \$40,462 or from \$15.54 to \$22.89 per square foot of living area. The subject's improvement assessment of \$42,044 or \$20.74 per square foot of living area is above the range on an overall improvement assessment basis but within the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences 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 appears to exist 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:

September 20, 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

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

APPELLANT

Mitchell Dulin
887 Forest Glen Drive East
Wimletka, IL 60093

COUNTY

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