



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

APPELLANT: David Purcell  
DOCKET NO.: 15-23266.001-R-1  
PARCEL NO.: 05-21-111-005-0000

The parties of record before the Property Tax Appeal Board are David Purcell, the appellant(s), 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:** \$ 49,980  
**IMPR.:** \$ 105,429  
**TOTAL:** \$ 155,409

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 2015 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame construction with 4,192 square feet of living area. The dwelling is 150 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The property has a 30,757 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 subject property was the subject matter of an appeal before the Board in 2013 under docket number 13-21502.001-R-1. In that 2013 appeal, the Board rendered a decision lowering the subject's assessment to \$156,876. The subject property was also the subject matter of an appeal before the Board in 2014 under docket number 14-34291.001-R-1. In that 2014 appeal, the

Board rendered a decision lowering the subject's assessment to \$156,876. The Board takes judicial notice of both of these decisions. The reduction in the subject's assessment in the 2014 decision was based on Section 16-185 of the Property Tax Code, as the appellant stated that the subject was owner occupied. In the instant appeal, the appellant submitted three equity comparables to show that the subject was inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,409. The subject property has an improvement assessment of \$105,429, or \$25.15 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 and two sale comparables.

### **Conclusion of Law**

Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board takes judicial notice that it rendered decisions lowering the subject's assessment in tax years 2013 and 2014, and that 2013, 2014, and 2015 are in the same general assessment period for New Trier Township. The Board's decision in 14-34291.001-R-1 found that the subject is an owner-occupied dwelling, and there is no evidence in this record to contradict that finding. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2013 or 2014 decisions, or that the Board's 2013 or 2014 decisions were reversed or modified upon review. For these reasons, the Board finds that no reduction is warranted, as the subject's current assessment is already lower than the Board's 2013 and 2014 decisions. In the interest of equity, the Board finds that an increase to the previous two years' assessment level of \$156,876 is not warranted, as the board of review did not explicitly request an increase in the subject's assessment in the instant proceedings. The Board gave no consideration to the appellant's equity argument as Section 16-185 requires the Board to "carry forward" the assessment from the previous year.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 20, 2017



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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