



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

APPELLANT: Lesa Rider
DOCKET NO.: 16-20747.001-R-1 through 16-20747.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lesa Rider, the appellant, by attorney Noah J. Schmidt, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|--------|---------|-----------|
| 16-20747.001-R-1 | 05-17-309-022-0000 | 32,350 | 90,927 | \$123,277 |
| 16-20747.002-R-1 | 05-17-309-026-0000 | 16,965 | 90,927 | \$107,892 |

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 two parcels that are improved with a two-story dwelling of frame construction. The dwelling is approximately 25 years old and has 5,802 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 2-car garage. The property's two parcels have a combined 25,290 square-foot site and are located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument, the appellant submitted information on five equity comparables with the same

¹ When the appellant completed Section 2d of the appeal form, the appellant indicated the appeal was being based on assessment equity. In Section III – Description of Property, the appellant answered the question that asked for

classification code as the subject. Three of the comparables have the same assigned neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings are from 82 to 128 years old and contain from 5,738 to 5,882 square feet of living area. The comparables have full or partial unfinished basements, two or three fireplaces, and garages, either 1-car or 3-car. Four comparables have central air conditioning. The comparables have improvement assessments that range from \$130,324 to \$139,301 or from \$22.43 to \$24.28 per square foot of living area. Based on this equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$137,334 or \$23.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined final assessment of \$231,169 was disclosed. The subject property has an improvement assessment of \$181,884 or \$31.34 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. One of the comparables was described as being located on the same block as the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 10 to 27 years old and contain from 5,358 to 5,733 square feet of living area. Three comparables have full or partial finished basements, and another comparable has a full unfinished basement. Three comparables have central air conditioning. The comparables have from one to three fireplaces and garages that range from 2-car to 3½-car. The comparable properties have improvement assessments that range from \$196,527 to \$202,183 or from \$34.56 to \$36.68 per square foot of living area. As part of their submission, the board of review provided a sale price for one of the equity comparables, and submitted a supplemental brief prepared by a board of review analyst. In the brief, the analyst challenged the arm's length nature of the subject's 2013 sale. 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 five comparables are substantially older than the subject and comparables #1 and #5 are located in different neighborhoods. Due to these differences, the appellant's comparables

information about any recent sale of the subject property. The appellant stated the subject sold in February 2013 for a price of \$1,652,000. The appellant did not complete Section IV – Recent Sale Data and did not provide any documentation regarding the sale of the subject property. In a brief that was submitted with the appeal, the appellant asked for a reduction in the subject's assessment that was based upon an analysis of five equity comparables.

received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables are similar to the subject in location, two-story design, age, living area and foundation. These comparables have improvement assessments that range from \$196,527 to \$202,183 or from \$34.56 to \$36.68 per square foot of living area. The subject's improvement assessment of \$181,884 or \$31.34 per square foot of living area below 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

Lesa Rider, by attorney:
Noah J. Schmidt
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