



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

APPELLANT: Ethan Holland
DOCKET NO.: 16-20958.001-R-1
PARCEL NO.: 05-21-112-015-0000

The parties of record before the Property Tax Appeal Board are Ethan Holland, 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 **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: \$16,575
IMPR.: \$47,418
TOTAL: \$63,993

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 a 1½-story frame and masonry dwelling containing 2,321 square feet of living area.¹ The dwelling is 77 years old and features a partial unfinished basement, central air conditioning, a fireplace and a 1-car garage. The subject is located in Winnetka, New Trier Township, Cook County. It is classified as a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four, 1 or 1½-story, Class 2-04 comparables. The appellant did not report the proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. The comparables range in size from 2,389 to

¹ Neither party described the style of the subject other than it being a Class 2-04 dwelling. The photographic evidence indicates the subject is a 1½-story dwelling.

3,410 square feet of living area and range in age from 65 to 108 years old. The comparables feature unfinished basements, 1 or 2 fireplaces and 1 or 2-car garages. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$45,742 to \$70,852 or from \$18.29 to \$23.52 per square foot of living area. The appellant's attorney submitted a brief requesting the subject's total assessment be reduced to \$63,993. The appellant also submitted a copy of the 2016 final decision issued by the Cook County Board of Review disclosing the subject was a Class 2-04 property and establishing a total assessment for the subject of \$71,417. Based on this evidence the appellant requested the subject's 2016 improvement assessment be reduced to \$47,418 or \$20.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject.

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.

Initially, the Board finds the board of review submitted evidence for a different parcel than the subject. The Board gave no weight to this evidence. The appellant submitted four assessment comparables for the Board's consideration. Although three comparables have dwellings that are somewhat larger than the subject, the comparables are otherwise similar to the subject in location, style, age and some features. The comparables have improvement assessments ranging from \$45,742 to \$70,852 or from \$18.29 to \$23.52 per square foot of living area. The appellant disclosed the subject property has a total assessment of \$71,417. After deducting the land assessed value, the subject has an improvement assessment of 54,842 or \$23.63 per square foot of living area which is greater than the most similar comparables on a per square foot basis. The Board has examined the information submitted by the appellant and, after considering adjustments to the comparables for differences to the subject, finds a reduction in the subject's improvement assessment commensurate with the appellant's request 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: May 21, 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

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