



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

APPELLANT: Mary Tritley  
DOCKET NO.: 16-21309.001-R-2  
PARCEL NO.: 05-21-403-021-0000

The parties of record before the Property Tax Appeal Board are Mary Tritley, the appellant, by attorney Scott L. David, of Much Shelist in Chicago; the Cook County Board of Review; the New Trier HSD #203 intervenor, by attorney Scott L. Ginsburg of Robbins, Schwartz, Nicholas, Lifton, Taylor, Ltd. in Chicago.

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:** \$177,386  
**IMPR.:** \$427,114  
**TOTAL:** \$604,500

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 a multi-level, waterfront dwelling of stone and stucco exterior construction with 9,019 square feet of living area. The dwelling is approximately 102 years old. Features of the home include a basement with partially finished area, central air conditioning (upper floors only), and four fireplaces. The property has a three-car detached garage, a tennis court, and a 40,315 square foot waterfront site that is 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.<sup>1</sup>

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<sup>1</sup> The parties differ in their descriptions of the subject property. The Board finds the best evidence of the subject's property and dwelling was provided in the appellant's appraisal which included a detailed grid analysis, sketches, and photographs of the subject property. The Board finds the best evidence of the subject's dwelling size to be the

The appellant contends overvaluation as the basis of the appeal. The appellant did not request a reduction in the subject's land assessment. In support of this argument, the appellant submitted a retrospective appraisal estimating the subject property has a market value of \$4,650,000 as of January 1, 2016. Under the sales comparison approach, the appellant's appraiser selected six comparable properties that are located from .36 to 3.92 miles from the subject property. The comparables are multi-level, waterfront dwellings ranging in size from 6,099 to 9,692 square feet of living area. The comparables range in age from 16 to 107 years old and have basements with finished and partially finished areas. The comparables other features have varying degrees of similarity to the subject. The comparables sold from October 2014 to March 2016 for prices ranging from \$2,230,000 to \$7,000,000 or from \$337.57 to \$960.63 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$2,492,000 to \$5,951,500 per square foot of living area, including land. The appellant's attorney requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$604,500. The subject's assessment reflects a market value of \$6,045,000 or \$670.25 per square foot of living area, including land, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located within the same neighborhood assessment code as the subject. The comparables are two-story dwellings ranging in size from 7,381 to 9,958 square feet of living area. The comparables range in age from 4 to 18 years old and have partial and full finished basements. The comparables other features have varying degrees of similarity to the subject. The comparables sold from April 2013 to October 2014 for prices ranging from \$3,500,000 to \$7,000,000 or from \$351.48 to \$826.45 per square foot of living area, including land.

The attorney for the intervenor, representing the New Trier High School District #203, submitted a signed brief in response to the taxpayer's evidence critiquing the taxpayer's appraisal noting the differences in age, dissimilar building and land sizes, and lack of a tennis court when comparing the appellant's comparables to the subject property. The appellant's attorney also submitted as evidence Intervenor's Exhibits A and B. Intervenor's Exhibit A includes a retrospective appraisal of the subject's property. The appellant's attorney indicated the appellant's comparable #6 was purchased as a "land-only" sale based on the Intervenor Exhibit B to demonstrate the comparable was classified as 1-00 (vacant land containing with no building value) for the 2018 tax year. The attorney for the intervening taxing body requested the taxpayer's request for relief be denied.

The intervenor's attorney submitted a retrospective appraisal presented in summary format estimating the subject property has a market value of \$6,315,000 as of January 1, 2016. The appraiser disclosed that he did not have access to the property for a complete inspection. A

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appellant's appraisal which reports the subject's dwelling as having 9,019 square foot of living area, instead of the 9,083 square foot of living area reported in the board of review's grid analysis.

description of the subject property, land area and building description was taken from an exterior inspection of the property, assessor records, the Multiple Listing Service Information and available sources (including information taken from the filed complaint). Under the sales comparison approach, the intervenor's appraiser selected four comparable properties. The comparables are multi-level, waterfront dwellings ranging in size from 4,192 to 6,350 square feet of living area. The dwellings were built from 1928 to 1981 and have full basements with finished and partially finished areas. The comparables other features have varying degrees of similarity to the subject. The comparables sold from August 2012 to August 2016 for prices ranging from \$3,700,000 to \$6,650,000 or from \$619.23 to \$960.63 per square foot of living area, including land. The appraisal disclosed a summary of the upward and downward adjustments to the comparables for various differences when compared to the subject property but did not disclose the specific amounts for each adjustment. The appraiser concluded the subject had an adjusted unit value of \$700.00 per square foot of building area, including land, with an estimate of the subject's market value of \$6,315,000 as of January 1, 2016.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the value conclusions of the appellant's and intervenor's retrospective appraisals. The Board recognizes that 9 of the 10 comparable sales presented in the appellant's and intervenor's appraisals are considerably smaller in dwelling sizes when compared to the subject's dwelling size of 9,019 square feet of living area. The Board gives little weight to the appellant's appraisal because the appraiser did not adjust the comparables for differences in land sizes or provide an adequate description of the comparables adjustments for other improvements when compared to the subject property. The Board also gives little weight to the intervenor's appraisal because the appraiser made incorrect negative adjustments to the comparables for inferior dwelling sizes when compared to the subject property. In addition, the intervenor's appraiser lacked sufficient qualitative and quantitative evidence of the adjustments to the comparables sales in comparison to the subject property. Reduced weight was also given by the Board to the board of review comparables sales, the appellant's appraisal sales #4, #5, and #6, along with the intervenor's appraisal sales #2, #3, and #4 due to their considerably newer ages when compared to the subject property and/or somewhat outdated sales when compared to the January 1, 2016 assessment date at issue. In summary, the Board finds these facts undermine the value conclusions of the retrospective appraisal reports submitted by the appellant and intervenor.

The Board does not concur with the intervenor's counsel's argument that the appellant's sale #6 should be classified as a vacant land sale because the Intervenor's Exhibit B indicates the assessed value for the improvement was not removed until the 2018 tax year, which is two years after the January 1, 2016 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's appraisal sales #1 and #2, as well as the appellant's and intervenors common sale located at 191 Sheridan Road (referred to as appellant's appraisal sale #3 and intervenor's appraisal sale #1). Although these comparable sales have smaller dwelling sizes than the subject, they sold proximate in time to the January 1, 2016 assessment date at issue and are closer in age to the subject property. These three comparables sold from February 2015 to March 2016 for unadjusted sale prices ranging from \$4,000,000 to \$6,200,000 or from \$655.85 to \$960.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$6,045,000 or \$670.25 per square foot of living area, including land, which is within the range established by the best comparable sales contained in this record. Based on this record, the Board finds 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.

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Chairman



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Member

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Member



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Member

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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: July 16, 2019



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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

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