



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

APPELLANT: Brian Johnson  
DOCKET NO.: 16-21344.001-R-1 through 16-21344.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Brian Johnson, 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 **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
16-21344.001-R-1	05-17-402-004-0000	8,628	375	\$9,003
16-21344.002-R-1	05-17-402-024-0000	36,270	159,990	\$196,260

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. Parcel #2 has a two-story dwelling of frame and masonry exterior construction. The dwelling is 102 years old and has 6,212 square feet of living area. Features of the home include a full finished basement, central air conditioning, and two fireplaces. Neither party provided a description of the improvement for Parcel #1. The subject's two parcels 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 submitted a copy of the final decision of the Cook County Board of Review dated November 1, 2016 for the 2016 assessment year concerning the two parcels which depicts assessments of \$9,003 for Parcel #1 (PIN 05-17-402-004-0000) and \$196,260 for Parcel #2 (PIN 05-17-402-024-0000). The subject's two parcels have a combined total assessment of \$205,263.

The attorney for the appellant submitted a "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, and a supplemental "Brief." The appellant did not contest the land assessment for Parcel #2 or the land and improvement assessments for Parcel #1.

The appellant contends improvement assessment inequity as the basis of the appeal for Parcel #2. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-09 dwellings of frame or frame and masonry exterior construction containing from 6,012 to 6,651 square feet of living area. The dwellings range in age from 93 to 125 years old. One comparable has central air conditioning. The comparables have full unfinished basements and from a two-car to a three-car garage. The comparables have improvement assessments that range from \$127,963 to \$148,071 or from \$21.28 to \$22.67 per square foot of living area. Based on this evidence, the appellant requested within the Property Tax Appeal Board "Addendum to Petition" that the subject's improvement assessment for Parcel #2 be reduced to \$128,096 or \$20.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for Parcel #2 of \$196,260. Parcel #2 has an improvement assessment of \$159,990 or \$25.75 per square foot of living area. In support of its contention of the correct assessment for Parcel #2, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of stucco, masonry, or frame and masonry exterior construction containing from 5,627 to 6,145 square feet of living area. The dwellings range in age from 7 to 110 years old. Three comparables have central air conditioning. The comparables have partial or full finished basements, from two to six fireplaces, and from a 2-car to a 3.5-car garage. The comparables have improvement assessments that range from \$173,627 to \$306,134 or from \$29.79 to \$49.82 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 submitted seven suggested comparables of the appeal for Parcel #2 for the Board's consideration. The Board recognizes all of the comparables have garages, unlike the subject. In addition, the appellant's comparables have full unfinished basements when compared to the subject's full finished basements. The Board gives less weight to the board of review

comparables #2 through #4 due to their considerably newer ages from 7 to 27 years old when compared to the subject's age of 102 years old.

The Board finds the best evidence of assessment equity for Parcel #2 to be the appellant's comparables along with the board of review comparable #1. Despite their superior garage features and the appellant's comparables dissimilar unfinished basements, these comparables are most similar to the subject in location, age, dwelling size, and some features. These four comparables have improvement assessments ranging \$21.28 to \$29.79 per square foot of living area. The subject's improvement assessment for Parcel #2 of \$25.75 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement for Parcel #2 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 presented.

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

AGENCY

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