



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

APPELLANT: Brenda Miller  
DOCKET NO.: 17-22872.001-R-1  
PARCEL NO.: 05-17-412-016-0000

The parties of record before the Property Tax Appeal Board are Brenda Miller, 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:

**LAND:** \$21,000  
**IMPR.:** \$127,567  
**TOTAL:** \$148,567

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 2017 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 two-story dwelling of frame exterior construction with 4,691 square feet of living area. The dwelling is approximately 103 years old. Features of the home include an unfinished basement and three fireplaces. The property has a 15,000 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 appellant through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables were improved with Class 2-06 dwellings of frame or frame and masonry exterior construction that range in age from 75 to 99 years old. Each comparable has a basement with one comparable having finished area, two comparables have central air conditioning, each comparable has one or three fireplaces and each comparable has a two-car attached garage. The dwellings range in size from 3,091 to 4,641 square feet of living area and have improvement

assessments ranging from \$62,779 to \$106,939 or from \$20.31 to \$23.04 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduce to \$103,483 or \$22.06 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,567. The subject property has an improvement assessment of \$127,567 or \$27.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables were improved with class 2-06, two-story dwellings of frame exterior construction that range in size from 3,771 to 4,482 square feet of living area and range in age from 106 to 111 years old. Each comparable has a basement with one comparable having finished area, one comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a one and a half-car to three-car garage. The comparables have improvement assessments that range from \$104,419 to \$127,158 or from \$27.69 to \$28.37 per square foot of living area. Based on this evidence, the board of review requested that the 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 six suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and #3 along with the board of review comparable #3, as each of these comparables have central air conditioning when compared to the subject's lack of central air conditioning. The Board gave less weight to the appellant's comparable #1 based on its considerably smaller dwelling size when compared to the subject.

The Board finds that the best evidence of assessment equity are the remaining two comparables. These comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments of \$127,158 and \$104,419 or \$28.37 and \$27.69 per square foot of living area, respectively. The subject property has an improvement assessment of \$127,567 or \$27.19 per square foot of living area, which is above the total improvement assessment but justified considering its larger dwelling size, number of fireplaces and younger age in relation to the comparables, and within on a per square foot basis. Based on this record, 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 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: February 16, 2021



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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