



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

APPELLANT: Gustavo Escobar Gilchrist  
DOCKET NO.: 17-22883.001-R-1  
PARCEL NO.: 05-17-200-098-0000

The parties of record before the Property Tax Appeal Board are Gustavo Escobar Gilchrist, 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:** \$ 42,796  
**IMPR.:** \$ 87,204  
**TOTAL:** \$130,000

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 stucco exterior construction with 3,684 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has a 23,776 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant partially completed Section IV – Recent Sale of the appeal petition. The appellant reported the subject property was purchased on December 19, 2016 from Brendan P. McDonagh for a price of \$1,300,000. The appellant

indicated that the parties to the transaction are not related and that a realtor was involved in the transaction. Moreover, the property was reportedly advertised in the Multiple Listing Service (MLS) for an unstated period of time and the property was sold via a contract for deed. In further support, the appellant submitted a copy of the Master Statement reiterating the sale date and price along with a distribution of a commission to one real estate company.

In support of the inequity argument, the appellant submitted information on three comparables located within the same neighborhood code as the subject. The comparables consist of class 2-78 dwellings of masonry or frame or masonry exterior construction. The dwellings are either 54 or 61 years old and range in size from 3,093 to 3,280 square feet of living area. Each comparable has a full basement, two of which have recreation rooms. One of the comparables has central air conditioning, two comparables each have a fireplace and each comparable has a either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$57,993 to \$65,528 or from \$18.16 to \$19.98 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$152,231 reflecting a market value of \$1,522,310 or \$413.22 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$113,050 which would reflect a total market value of \$1,130,500 or \$306.87 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The requested reduced improvement assessment of \$70,254 would reflect an assessment of \$19.07 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on July 18, 2019.

### **Conclusion of Law**

In part, the taxpayer contends assessment inequity as a 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 on the basis of lack of assessment uniformity.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on three comparables which were 54 years old or older as compared to the subject dwelling that is 7 years old. The Board gives little weight to these proposed comparable properties which differ significantly in

age from the subject. As such, the Board finds that the appellant failed to establish that the subject was inequitably assessed with this evidence.

The appellant also contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the December 2016 purchase of the subject property for \$1,300,000 submitted by the appellant which is proximate in time to the valuation date at issue of January 1, 2017. The subject's 2017 assessment reflects a market value of \$1,522,310, which is above the recent December 2016 purchase price presented by the appellant.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board has examined the recent purchase price evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is warranted.

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 24, 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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