



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

APPELLANT: Gustavo Escobor Gilchrist
DOCKET NO.: 17-22951.001-R-1 through 17-22951.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gustavo Escobor 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 **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
17-22951.001-R-1	05-21-401-002-0000	13,531	84,934	\$98,465
17-22951.002-R-1	05-21-401-021-0000	312	0	\$312

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 two parcels. Parcel #1, identified as PIN 05-21-401-002-0000, is improved with a two-story masonry dwelling containing 3,110 square feet of living area. The dwelling is approximately 94 years old and features a partial unfinished basement, central air conditioning, a fireplace and a 1-car garage. Parcel #2, identified as PIN 05-21-401-021-0000, has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Winnetka, New Trier Township, Cook County. Parcel #1's improvement is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment, that is entirely situated on Parcel #1, as the basis of the appeal. The land assessments were not contested. 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 2-06 dwellings of frame and masonry exterior construction ranging in size from 3,161 to 3,371 square feet of living area. The dwellings range in age from 90 to 108 years old. Each comparable has a partial or full unfinished basement, central air conditioning, and a 2-car garage. Two comparables each feature one fireplace. The comparables have improvement assessments ranging from \$72,829 to \$79,721 or from \$22.85 to \$24.46 per square foot of living area. Based on this evidence, the appellant requested in the "Addendum to Petition" that the subject's improvement assessment for Parcel #1 be reduced to \$72,930 or \$23.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for Parcel #1 disclosing the subject's total assessment of \$98,465 with an improvement assessment of \$84,934 or \$27.31 per square foot of living area. In support of the assessment 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 Class 2-06 dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 2,760 to 3,109 square feet of living area. The dwellings range in age from 100 to 102 years old. Each comparable has a partial or full unfinished basement, one or two fireplaces, and either a 1.5-car or a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$76,739 to \$95,094 or from \$27.80 to \$30.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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.

Initially, the Board finds only Parcel #1 has an improvement so only that parcel will be analyzed for equity. The parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to the board of review comparable #2 due to its smaller dwelling size when compared to the subject and the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with the board of review remaining comparables. These six comparables are most similar to the subject in location, design, dwelling size, and other features. The comparables have improvement assessments ranging from \$22.85 to \$30.59 per square foot of living area. The subject property has an improvement assessment of \$27.31 per square foot of living area which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences to the subject, 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 subject's improvement assessment based on inequity is not warranted.

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.

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: January 19, 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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