



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

APPELLANT: Brian Johnson
DOCKET NO.: 17-22954.001-R-1 through 17-22954.002-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
17-22954.001-R-1	05-17-402-004-0000	8,628	375	\$9,003
17-22954.002-R-1	05-17-402-024-0000	36,270	145,671	\$181,941

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 #2, identified as PIN 05-17-402-024-0000, has a two-story dwelling of frame and masonry exterior construction. The dwelling is approximately 102 years old with 6,212 square feet of living area. Features of the home include 4 bathrooms and 1 half bathroom, a full finished basement, central air conditioning, and two fireplaces. Parcel #1, identified as PIN 05-17-402-004-0000, is improved with a residential garage.¹ The subject's two parcels are located in Winnetka, New Trier Township, Cook County. Parcel #1 is classified as a Class 2-01 property and Parcel #2 is a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Both parties presented evidence showing improvement assessments for both parcels, but the appellant provided a property description of the improvement for only Parcel #2. However, the board of review evidence included a notation that "The subject is assessed as one 2-09 improvement with a 2-01 residential garage" and provided unidentified printouts of the descriptions for each parcel.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal for Parcel #2. The appellant did not contest the improvement assessment for Parcel #1 or the land assessments for either of the subject's two parcels. In support of this argument for Parcel #2, 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, masonry, or frame and masonry exterior construction ranging in size from 5,804 to 6,012 square feet of living area. The dwellings range in age from 93 to 128 years old, and each comparable has a full unfinished basement. The dwellings have 4 bathrooms and 2 half bathrooms or 5 bathrooms and 1 or 2 half bathrooms. One comparable has central air conditioning. Each comparable has 2 or 3 fireplaces and a garage ranging from a 1-car to a 3-car. The comparables have improvement assessments ranging from \$102,397 to \$127,963 or from \$17.64 to \$21.28 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 #2 be reduced to \$120,573 or \$19.41 per square foot of living area. The appellant did not contest the improvement assessment of \$375.00 for Parcel #1 representing the subject's garage feature.

The board of review submitted two "Board of Review Notes on Appeal" for only Parcel #2 disclosing the subject's total assessment of \$181,941 with an improvement assessment of \$145,671 or \$23.45 per square foot of living area. In support of its contention of the correct 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 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,526 to 6,520 square feet of living area. The dwellings range in age from 1 to 99 years old, and each comparable has a full or partial finished basement. The dwellings have 4 bathrooms and 1 or 2 half bathrooms or 7 bathrooms and 2 half bathrooms. Each comparable has central air conditioning, 2 or 3 fireplaces, and a garage ranging from a 1-car to a 3-car. The comparables have improvement assessments ranging from \$130,082 to \$261,996 or from \$23.54 to \$42.00 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant submitted a letter critiquing the board of review comparables pointing out only the negative adjustments of each comparables' differences to the subject.

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.

Although, the appellant is only requesting a reduction in the improvement assessment for Parcel #2 for equity analysis, the total improvement assessment values for the combined two parcels

will be analyzed. The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review comparables #1 through #3 due to the dwellings significantly older or newer ages when compared to the age of the subject dwelling.

The Board finds the best evidence of assessment equity to be both parties' remaining comparables. These three comparables received greater weight because they are closer in age to the subject property. However, these comparables require negative and positive adjustments for features dissimilar to the subject. These three comparables have improvement assessments ranging from \$19.47 to \$23.54 per square foot of living area. The subject's combined improvement assessment of \$23.51 per square foot of living area falls within the range of the most similar comparables contained in this record on a per-square-foot basis. After considering adjustments to these comparables for differences when compared 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 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.

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

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