



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

APPELLANT: Elisabeth Lewis
DOCKET NO.: 17-22963.001-R-1 through 17-22963.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elisabeth Lewis, 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
17-22963.001-R-1	05-17-310-013-0000	15,479	42,984	\$58,463
17-22963.002-R-1	05-17-310-014-0000	19,349	64,477	\$83,826

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 improved with a two-story dwelling of stucco exterior construction with 4,650 square feet of living area. The dwelling is approximately 86 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 2-car garage. The property has a 17,861 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 contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved class 2-06 dwellings of frame or stucco exterior construction ranging in size from 4,225 to 4,836 square feet of living area. The dwellings are either 103 or 125 years old. Each

comparable has a partial unfinished basement, central air conditioning, two or three fireplaces and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$84,239 to \$105,812 or from \$18.53 to \$21.88 per square foot of living area. Based on this evidence, the appellant requested that the subject's total improvement assessment be reduced to \$95,232 or \$20.48 per square foot of living area.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated December 2, 2017 for the 2017 assessment year concerning the two parcels which depicts assessments of \$58,463 for Parcel #1 (PIN 05-17-310-013-0000) and \$83,826 for Parcel #2 (PIN 05-17-310-014-0000). The subject's two parcels have a combined total assessment of \$142,289 and a total improvement assessment of \$107,461 or \$23.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal providing assessment information on only one parcel under appeal. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood code as the subject property. The comparables are improved with two-story class 2-06 dwellings of frame, masonry or stucco exterior construction ranging in size from 3,915 to 4,163 square feet of living area. The comparables range in age from 86 to 123 years old. The comparables have partial or full basements with two having finished area. Three comparables each have central air conditioning and a 2-car garage. Each comparable has one or two fireplaces. The comparables have improvement assessments ranging from \$89,022 to \$105,382 or from \$22.30 to \$25.81 per square foot of living area. Based on this evidence, the board of review requested 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 for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #3 due to their finished basement areas when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #2 and #4. These comparables have varying degrees of similarity to the subject in age, dwelling size and features. The comparables have improvement assessments ranging from \$18.53 to \$23.33 per square foot of living area. The subject's total improvement assessment of \$23.11 falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best 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.

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: September 21, 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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