



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

APPELLANT: Kimberly Hack  
DOCKET NO.: 17-23423.001-R-1  
PARCEL NO.: 05-20-311-013-0000

The parties of record before the Property Tax Appeal Board are Kimberly Hack, the appellant(s); 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:** \$35,998  
**IMPR.:** \$90,989  
**TOTAL:** \$126,987

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 is a 76 year-old, two-story dwelling of frame and masonry construction containing 3,595 square feet of living area. Features of the subject include a full formal basement, central air conditioning, four fireplaces and a two-car garage. The property has a 25,713 square foot site in Winnetka, New Trier Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on three suggested equity comparable properties.

---

<sup>1</sup> The appellant's evidence addressed an assessment inequity argument, although the appellant checked-off a comparable sales argument on the Residential Petition.

These properties ranged from 3,742 to 4,346 square feet of living area, or from \$22.84 to \$23.97 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,987. The subject property has an improvement assessment of \$90,989, or \$25.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties, each also citing sale data. These properties ranged from 3,179 to 4,080 square feet of living area, or from \$19.27 to \$33.68 per square foot.

In rebuttal, the appellant argued the board of review's suggested properties were not comparable to the subject because their improvements contained more living area and the subject was in a floodplain. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant confirmed that she raised an assessment inequity argument rather than a comparable sales argument checked-off on her Residential Petition. The appellant argued at hearing that the board of review's comparable properties were in school districts different than the subject, were in more desirable locations and were farther away from the subject than the appellant's comparable properties. The appellant also argued that the subject was in an area prone to flooding.

### **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 comparable properties 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 Board finds the appellant did not submit evidence in support of her contention at hearing that the subject is in an area prone to flooding. Although this may be true, the appellant failed to sustain the burden of proving this contention with evidence.

Many factors are considered by the Board in finding certain suggested comparable properties to be the best evidence. These factors include, among many others, location, improvement size and features, and construction; location is not necessarily a controlling feature. Considering all factors, the Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2, and the board of review's comparable(s) #1 and #3. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$22.84 to \$33.68 per square foot of living area. The subject's improvement assessment of \$25.31 per square foot of living area falls within the range established by the best comparable properties in this record. 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 holds that 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: November 19, 2019



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kimberly Hack  
1099 Sunset Rd.  
Winnetka, IL 60093

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602