



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

APPELLANT: Michele Ruane
DOCKET NO.: 17-23806.001-R-1
PARCEL NO.: 05-17-412-061-0000

The parties of record before the Property Tax Appeal Board are Michele Ruane, 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:

LAND: \$7,117
IMPR.: \$65,511
TOTAL: \$72,628

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 masonry exterior construction with 2,259 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and two-car garage. The property has a 3,650 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-95 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 comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-95 dwellings of frame, frame and masonry, or masonry exterior construction that range in size from 1,872 to 2,259 square feet of living area. The dwellings are

23 or 43 years old. The comparables have basements and central air conditioning. One comparable has a fireplace. Two comparables have either a one-car garage or a two-car garage. The comparables have improvement assessments ranging from \$38,868 to \$65,511 or from \$20.39 to \$29.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$54,103 or \$23.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,628. The subject has an improvement assessment of \$65,511 or \$29.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, two of which were submitted by the appellant. Board of review comparables #1 and #2 are the same properties as appellant's comparables #3 and #2, respectively. The comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with two-story, class 2-95 dwellings of masonry, frame and masonry, or stucco exterior construction that range in size from 1,399 to 2,259 square feet of living area and range in age from 23 to 57 years old. Each comparable has an unfinished basement, central air conditioning and a one-car or a two-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$33,590 to \$65,511 or from \$22.45 to \$29.00 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains four equity comparables for the Board's consideration, two of which were common to both parties. The Board gave less weight to board of review comparable #3 due to its significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the three remaining comparables in the record which includes the parties' two common comparables. However, two of these comparables are significantly inferior to the subject due to differences in age, dwelling size and features when compared to the subject and require upward adjustments to make them more equivalent to the subject. The Board finds appellant's comparable #3/board of review comparable #1 is most similar to the subject as it is identical to the subject in age, dwelling size, and features. These comparables have improvement assessments ranging from \$38,868 to \$65,511 or from \$20.39 to \$29.00 per square foot of living area. The subject has an improvement assessment of \$65,511 or \$29.00 per square foot of living area, which is identical

to the assessment of the most similar comparable. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably 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:

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

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