



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

APPELLANT: Mary Beth Schmidt  
DOCKET NO.: 18-20788.001-R-1 through 18-20788.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mary Beth Schmidt, the appellant, by attorney Scott L. David, of Much Shelist 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-20788.001-R-1	05-21-105-007-0000	28,005	97,238	\$125,243
18-20788.002-R-1	05-21-105-014-0000	23,645	0	\$23,645
18-20788.003-R-1	05-21-105-019-0000	3,510	0	\$3,510

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 2018 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 with stucco exterior construction containing approximately 4,204 square feet of living area. The dwelling is approximately 104 years old and has a full basement that is 40% finished. Other features include central air conditioning, three fireplaces and a 2-car garage. The property has approximately 14,362 square feet of land area and is located in Winnetka, New Trier Township, Cook County.<sup>1</sup> The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the size of the subject's lot and dwelling, as well as its age and whether the subject's basement has finished area. However, the Board finds the differences will not impact its decision for this appeal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,225,000 as of January 1, 2016. The appellant's appraisal revealed that the subject property is owned and occupied by the appellant. The appellant's appeal petition disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 17-21345.001-R-1. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$120,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,243. The subject's assessment reflects a market value of \$1,252,430 or \$297.91 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located in Winnetka. Comparable #3 sold in July 2017 for \$1,600,000 or \$357.94 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

After reviewing the appeal, the Property Tax Appeal Board takes notice that the subject property is owner occupied and was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-21345.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$152,398 based on the evidence submitted by the parties. The first year of the general assessment cycle for New Trier Township is 2016.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year is equal to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision in Docket Number 17-21345.001-R-1 reducing the subject's assessment for the 2017 tax year to \$152,398. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision establishing a different fair cash value. For this reason the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the subject's 2018 assessment reflects the assessment as established in the Board's prior decision plus the application of an equalization factor, if any.

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:

July 20, 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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