



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

APPELLANT: Danielle Schoenwetter
DOCKET NO.: 18-20807.001-R-1
PARCEL NO.: 05-21-119-009-0000

The parties of record before the Property Tax Appeal Board are Danielle Schoenwetter, 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:

LAND: \$29,172
IMPR.: \$161,168
TOTAL: \$190,340

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 4,496 square feet of living area.¹ The dwelling is 6 years old having been built in 2012. Features of the home include a full finished basement, central air conditioning, three fireplaces and a 2-car garage. The property has a 14,960 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property has a market value of \$1,800,000 as of January 1, 2016.

¹ The Board finds the subject is a two-story dwelling based on the photographic evidence in the record.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraisers selected four suggested comparable properties that are located in Winnetka. The comparables have sites ranging in size from 6,600 to 13,920 square feet of land area that are improved with two-story dwellings of unknown construction that range in size from 3,650 to 5,850 square feet of living area. The comparables range in age from 2 to 16 years old having been built between 2001 and 2015. Other features of the comparables, such as foundation type, whether the comparables have central air conditioning, the number of fireplaces and whether the comparables have a garage, were not disclosed by the appraisers. The comparables sold from January to August 2016 for prices ranging from \$1,300,000 to \$2,099,000 or from \$328.45 to \$404.00 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$180,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,340. The subject's assessment reflects a market value of \$1,903,400 or \$423.35 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 sales that are located in Winnetka. The comparables have sites ranging in size from 9,900 to 14,489 square feet of land area that are improved with two-story dwellings of frame or masonry construction ranging in size from 3,840 to 4,517 square feet of living area. The comparables are either 1 or 4 years old and have full finished basements. Other features include central air conditioning, two or three fireplaces and either a 1.5-car or a 2-car garage. The comparables sold from March 2016 to March 2018 for prices ranging from \$2,000,000 to \$2,360,000 or from \$442.77 to \$610.68 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion and the comparables' raw sales data due to the appraisers' lack of information regarding foundation type and other features of the comparables, which is necessary when making comparisons to the subject's features.

The Board finds the best evidence of market value to be the board of review's comparable sales. The board of review's comparables are similar to the subject in location, style, size, age and features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The comparables sold from March 2016 to March 2018 for prices ranging from \$2,000,000 to \$2,360,000 or from \$442.77 to \$610.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,903,400 or \$423.35 per square foot of living area, including land, which falls below the range established by the board of review's comparable sales which are the best sales in the record with complete characteristics information. After considering adjustments to the board of review's comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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: 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

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