



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

APPELLANT: Eric Jorgensen
DOCKET NO.: 18-20907.001-R-1
PARCEL NO.: 05-17-200-093-0000

The parties of record before the Property Tax Appeal Board are Eric Jorgensen, 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 **A Reduction** 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: \$44,325
IMPR.: \$98,141
TOTAL: \$142,466

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 of frame exterior construction with 4,432 square feet of living area. The dwelling is approximately 28 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2.5-car garage. The property has a 24,625 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 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 within the same assessment neighborhood code as the subject. The comparables are improved with class 2-08 dwellings of frame and masonry exterior construction that range in size from 4,696 to 4,944 square feet of living area and are either 1 or 60 years old.

Two comparables have partial or full basements with recreation rooms and one comparable has a crawl space foundation. Two comparables have central air conditioning. Each comparable has one to three fireplaces and a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$70,312 to \$85,796 or from \$14.76 to \$17.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,134 or \$16.05 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 \$159,932. The subject has an improvement assessment of \$115,607 or \$26.08 per square foot of living area. The board of review indicated that 2016 was the first year of the General Assessment Cycle and no township equalization factor was applied for the 2018 tax year.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, two of which are located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-08 two-story dwellings of frame, masonry, or stucco exterior construction that range in size from 4,040 to 4,363 square feet of living area and range in age from 22 to 29 years old. Each comparable has a partial or a full basement with two having recreation rooms. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$106,858 to \$139,949 or from \$26.45 to \$34.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After filing the original appeal and after the rebuttal period, the appellant submitted a copy of the decision by the Property Tax Appeal Board for the prior year under docket number 17-22750.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$142,466 based on the evidence submitted by the parties. The appellant also submitted a revised petition requesting the assessment be carried forward pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) The appellant asserted that the subject property is an owner-occupied residence and that 2017 and 2018 tax years were within the same general assessment period.

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 property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket Number 17-22750.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$142,466 based on an agreement by the parties. The

Property Tax Appeal Board finds that the Cook County's triennial general assessment period began in the 2016 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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. (35 ILCS 200/16-185)

Therefore, the Board finds that the prior year's decision should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board finds that 2017 and 2018 are within the same general assessment period for New Trier Township and the property is an owner-occupied residence. The record contains no evidence indicating that the property sold establishing a different fair cash value or that the decision of the Property Tax Appeal Board was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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 16, 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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