



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

APPELLANT: Paul Gordon
DOCKET NO.: 18-21171.001-R-1 through 18-21171.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Gordon, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-21171.001-R-1	05-17-107-070-0000	19,110	56,017	\$75,127
18-21171.002-R-1	05-17-107-071-0000	14,820	56,017	\$70,837

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 two parcels containing a two-story dwelling of masonry exterior construction with 5,033 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 2.5-car garage. The property has a 17,400 square foot site and the subject's two parcels are located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated November 1, 2018 for the 2018 assessment year concerning the two parcels which depicts assessments of \$75,127 for Parcel #1 (PIN 05-17-107-070-0000) and \$70,837 for Parcel #2 (PIN 05-17-107-070-0000). The subject's two parcels have a combined total assessment of \$145,964.

The attorney for the appellant submitted a “Residential Appeal” with a “Comparable Sales/Assessment Grid Analysis”, “Addendum to Petition” showing a separate listing of each parcel’s land and improvement assessments, and printouts from the Cook County Assessor website of the property characteristics for the subject property and each comparable.

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 in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 5,594 to 8,000 square feet of living area. The comparables range in age from 94 to 106 years old. Each comparable has a basement with two having finished area. Two comparables have central air conditioning. Each comparable has two to four fireplaces and a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$107,797 to \$125,139 or from \$15.64 to \$19.47 per square foot of living area. Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to \$95,538 or \$18.98 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,127 for Parcel #1². The subject property has a total assessment of \$145,964 and a combined improvement assessment of \$112,034 or \$22.26 per square foot of living area, as depicted in the appellant’s Residential Appeal and Addendum to Petition. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 5,009 to 5,396 square feet of living area. The comparables range in age from 28 to 114 years old. Each comparable has a partial or a full unfinished basement, one or two fireplaces and a 2-car or a 3.5-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$116,617 to \$143,713 or from \$23.12 to \$28.69 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Conclusion of Law

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

¹ The improvement assessment was gleaned from the “Addendum to Petition” in the appellant’s evidence.

² The board of review’s grid analysis only depicted the assessment for Parcel #1 (PIN 05-17-107-071-0000) and excluded the assessment for Parcel #2 (PIN 05-17-107-070-0000). The subject’s total, land and improvement assessments were gleaned from the appellant’s “Residential Appeal” and “Addendum to Petition”.

The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and the board of review's comparable #4 due to their larger dwelling sizes or newer age, respectively, when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2 and #3 as they are most similar to the subject property in location, design, age, dwelling size and a few features. These comparables have improvement assessments ranging from \$116,617 to \$142,239 or from \$23.12 to \$26.36 per square foot of living area. The subject's improvement assessment of \$112,034 or \$22.26 per square foot of living area falls below the range established by the board of review's comparables 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 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: January 19, 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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