



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

APPELLANT: Dianthe Olschan  
DOCKET NO.: 18-22076.001-R-1  
PARCEL NO.: 05-18-225-024-0000

The parties of record before the Property Tax Appeal Board are Dianthe Olschan, the appellant(s); 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:** \$19,200  
**IMPR.:** \$54,195  
**TOTAL:** \$73,395

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 is a 91 year-old, two-story dwelling of masonry construction containing 2,322 square feet of living area. Features of the subject include a full unfinished basement, one fireplace and a one and one-half car garage. The property has a 12,000 square foot site in Winnetka, New Trier Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparable properties. These properties ranged from 2,219 to 3,631 square feet of living area, or from \$16.09 to \$29.50

per square foot.<sup>1</sup> The appellant attached print-outs disclosing assessment information and property characteristics for the subject and each of the three suggested comparable properties. These properties were from .20 to .50 miles in location from the subject and were in New Trier Township.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,395. The subject property has an improvement assessment of \$54,195, or \$23.34 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. These properties ranged from 2,190 to 2,445 square feet of living area, or from \$24.96 to \$32.20 per square foot. These properties were on the same block to ¼ mile from the subject in location and were in New Trier Township.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant asserted that the 2019 lien year assessments for board of review's comparable properties #3 and #4 were reduced by the Cook County Assessor from their 2018 assessments. The appellant argued that these reductions were evidence that those two comparable properties had been over-assessed for 2018 and were, therefore, not comparable to the subject. The appellant reaffirmed the request for an assessment reduction.

### **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 comparable properties 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.

The Board finds that there is no merit to the appellant's rebuttal argument that the board of review's suggested comparable properties #3 and #4 should not have been cited as comparable to the subject because their 2019 lien year assessments were reduced from their 2018 assessments. The appellant failed to present any facts that suggest the Assessor reduced the 2019 assessments because they were already excessive.

The Appellate Court in Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1<sup>st</sup>) 120493, is instructive. The Court rejected that appellant's proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments."

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<sup>1</sup> The appellant calculated \$21.97 per square foot of living area for Comparable #3. The Improvement Assessment of \$107,114 and the living area size of 3,631 were disclosed in the appellant's attachments. The Board, for the purposes of this appeal, corrects the living area size to \$29.50 per square foot.

Moroney, 2013 Ill.App. 120493 at ¶46. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. The Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." *Id.* The appellant also fails to consider that 2019 was the first year of a new general assessment period for properties in New Trier Township and that properties are reassessed in the beginning of each new period.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1 and #2, and the board of review's comparable(s) #2, #3 and #4. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$16.09 to \$32.20 per square foot of living area. The subject's improvement assessment of \$23.34 per square foot of living area falls within the range established by the best comparable properties 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 holds that 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.

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Chairman



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Member

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Member



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Member

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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: December 23, 2019



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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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