



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

APPELLANT: Daniel Waters  
DOCKET NO.: 19-20987.001-R-1  
PARCEL NO.: 05-21-132-010-0000

The parties of record before the Property Tax Appeal Board are Daniel Waters, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$27,027  
**IMPR.:** \$59,223  
**TOTAL:** \$86,250

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 2019 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 masonry construction with 2,252 square feet of living area. The dwelling is approximately 116 years old. Features of the home include a full unfinished basement, two fireplaces and a 2-car garage. The property has a 12,012 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on November 16, 2018 for a price of \$862,500, but the subject was not advertised prior to its sale.

In support of the improvement assessment inequity argument, the appellant submitted a grid containing information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are two-story dwellings of frame, stucco or frame and masonry exterior construction that range in size from 2,204 to 2,336 square feet of living area. The homes range in age from 64 to 107. Four comparables have full or partial basements, one of which is finished, and two comparables have central air conditioning. Each comparable has either one or two fireplaces and a 1-car garage. The comparables have improvement assessments ranging from \$36,481 to \$39,970 or from \$16.55 to \$17.41 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$64,770, which reflects a market value of \$647,700 or \$287.61 per square foot of living area, land included, and the subject's improvement assessment be reduced to \$37,743 or \$16.76 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 \$86,250. The subject's assessment reflects a market value of \$862,500 or \$382.99 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$59,223 or \$26.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing three comparable properties that are located within the same neighborhood code as the subject.<sup>1</sup> The comparables have sites ranging in size from 8,150 to 10,230 square feet of land area that are improved with two-story dwellings of masonry or stucco exterior construction that range in size from 2,499 to 2,634 square feet of living area. The homes range in age from 93 to 141 years old and have unfinished full or partial basements. Two comparables have central air conditioning and a fireplace. Each comparable has either a 1-car or a 2-car garage. The comparables sold from August 2016 to August 2019 for prices ranging from \$885,000 to \$2,099,000 or from \$354.14 to \$826.38 per square foot of living area, including land. The comparables have improvement assessments ranging from \$69,880 to \$103,089 or from \$26.53 to \$40.59 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends in part that 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.

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<sup>1</sup> The board of review's comparables #2 and #3 are the same property.

As an initial matter regarding the subject's November 2018 purchase, the Board gives less weight to this market value evidence as the sale was not an arm's-length sale transaction, due to the property not being advertised prior to its sale. The Board also gives less weight to the board of review's comparable #4 due to its sale price being an outlier, when compared to the other sales in the record. The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are similar to the subject in location, style, age and features. These comparables sold in May 2017 and August 2019 for prices of \$1,040,000 and \$885,000 or \$394.84 and \$354.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$862,500 or \$382.99 per square foot of living area, including land, which is supported by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its lack of a basement foundation, unlike the subject. The Board also gives less weight to the board of review's comparable #4 due to its improvement assessment being an outlier, when compared to the improvement assessments of the other comparables in the record. The Board finds the parties' remaining comparables are similar to the subject in location, style, age and features. These comparables have improvement assessments ranging from \$36,785 to \$70,163 or from \$16.62 to \$28.08 per square foot of living area. The subject's improvement assessment of \$59,223 or \$26.30 per square foot of living area falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed. As such, the Board finds a reduction in the subject's assessment based on assessment uniformity 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:

October 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

AGENCY

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