



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

APPELLANT: Gustavo Escobar Gilchrist  
DOCKET NO.: 19-22224.001-R-1 through 19-22224.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gustavo Escobar Gilchrist, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-22224.001-R-1	05-21-401-002-0000	15,612	78,753	\$94,365
19-22224.002-R-1	05-21-401-021-0000	360	0	\$360

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 two parcels. Parcel #1, identified as PIN 05-21-401-002-0000, is improved with a two-story, masonry dwelling containing 3,110 square feet of living area. The dwelling is approximately 97 years old and features a partial unfinished basement, central air conditioning, a fireplace and a one-car garage. Parcel #2, identified as PIN 05-21-401-021-0000, has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Winnetka, New Trier Township, Cook County. Parcel #1's improvement is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment, that is entirely situated on Parcel #1, as the basis of the appeal. The land assessments were not contested. In support of this argument the appellant submitted information on four equity

comparables that are located within the same neighborhood code as the subject. The comparables are improved with Class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,372 to 3,527 square feet of living area. The dwellings range in age from 72 to 103 years old. Each comparable has a partial or full unfinished basement, central air conditioning, and either a one-car or a two-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$44,490 to \$78,103 or from \$18.54 to \$23.09 per square foot of living area. Based on this evidence, the appellant requested in the "Addendum to Petition" that the subject's improvement assessment for Parcel #1 be reduced to \$67,549 or \$21.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only Parcel #1 disclosing the subject's total assessment of \$94,365 with an improvement assessment of \$78,753 or \$25.32 per square foot of living area. In support of the assessment the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with Class 2-06 dwellings of masonry exterior construction ranging in size from 2,826 to 3,010 square feet of living area. The dwellings range in age from 91 to 96 years old. Each comparable has a partial or full unfinished and either a one-car or a two-car garage. Three comparables each have central air conditioning, and three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$74,404 to \$78,139 or from \$25.39 to \$26.76 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 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.

Initially the Board finds only Parcel #1 has an improvement so only that parcel will be analyzed for equity. The parties submitted a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to significant differences with the dwellings newer ages and/or sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables received greater weight because they are closer in dwelling size to the subject and similar to the subject dwelling in age and other features. These four comparables have improvement assessments ranging from \$74,404 to \$78,139 or from \$25.39 to \$26.76 per square foot of living area. The subject property has an improvement assessment of \$78,753 or \$25.32 per square foot of living area which falls above the range established by the best comparables in the record on an overall basis and slightly below the range on a per-square-foot basis, which is justified considering its larger dwelling size. 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 improvement assessment based on inequity is not warranted.

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

AGENCY

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