



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

APPELLANT: Brent Kozel  
DOCKET NO.: 19-22613.001-R-1  
PARCEL NO.: 05-20-225-018-0000

The parties of record before the Property Tax Appeal Board are Brent Kozel, the appellant(s), 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 **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:** \$16,830  
**IMPR.:** \$102,170  
**TOTAL:** \$119,000

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 single-family residence with 4,015 square feet of living area of masonry construction. The dwelling was constructed in 1998. Features include a full basement with a formal recreational room, central air conditioning, two fireplaces, and a two-car garage. The property has a 9,350 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 contends overvaluation, assessment inequity, and contention of law as the basis of the appeal. In support of the overvaluation argument the appellant submitted information disclosing the subject property was purchased on April 14, 2017, for a price of \$1,190,000.

The appellant also contends assessment inequity and contention of law as the basis of the appeal. Included in the submitted evidence was a brief indicating “purchase of property” which provided information on the recent sale of the subject property. Neither the appellant’s brief nor submitted evidence provided evidence to support a contention of law or assessment inequity argument as a basis for this appeal. As such, the board will only consider the appellant’s overvaluation argument. Based on this evidence, the appellant requested a reduction in the subject’s assessment to reflect the purchase price in the amount of \$112,812.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,478, with an improvement assessment of \$130,648 or \$32.54 per square foot of living area. The subject's assessment reflects a market value of \$1,306,480 or \$325.40 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables which also included sales data, all located on the subject’s block. The comparables were improved with two-story single-family residences of either frame or masonry construction. The comparables ranged: in age from 7 to 19 years old; in size from 3,872 to 4,184 square feet of living area; and in improvement assessment from \$32.42 to \$38.11 per square foot. The sales occurred from May 2018 to October 2019 for prices ranging from \$1,817,000 to \$1,600,000 or \$371.65 to \$469.27 per square foot including land. Based on this evidence, the board of review requested an assessment reflecting the subject’s current assessment.

### **Conclusion of Law**

The appellant contends 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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be the purchase of the subject property on April 14, 2017, for a price of \$1,190,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Additionally, the Board finds that it is not authorized to apply an assessment level to the subject property other than the 10% assessment level found in the Cook County Real Property Assessment Classification Ordinance. Furthermore, the Board accords no weight to the appellant’s argument and analysis utilizing the “IL Dept. Of Revenue's 2017 sales-ratio study median level of assessment of 9.48%.” The appellant provided no statute or caselaw which would allow the Board to determine if such an analysis should be utilized.

Based on this record the Board finds the subject property had a market value of \$119,000 as of January 1, 2017. Since market value has been determined the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. After this reduction, the Board finds the subject is equitably assessed.

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 21, 2023



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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