



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

APPELLANT: Leonard Shifflett  
DOCKET NO.: 19-25148.001-R-1  
PARCEL NO.: 05-21-117-006-0000

The parties of record before the Property Tax Appeal Board are Leonard Shifflett, the appellant, 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:** \$21,145  
**IMPR.:** \$52,318  
**TOTAL:** \$73,463

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 frame construction with 2,072 square feet of living area. The dwelling was 93 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a one-car garage. The property has a 9,398 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition for appeal asserted assessment equity as the basis for appeal. In support of his appeal, the appellant submitted to the Board information about four suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,463. The subject property has an improvement assessment of

\$52,318 or \$25.25 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparables.

The appellant submitted rebuttal evidence that included 17 exhibits and information about the board of review's four suggested comparables. Appellant asserted in a statement enclosed with the rebuttal evidence that the exhibits showed that board of review comparables one and three had been substantially remodeled. The statement also asserted that board of review comparable two was not comparable to the subject property because the house on the comparable was about 15% smaller than the house on the subject, and the lot on the comparable was smaller than the subject's lot. Additionally, the statement asserted that comparable four had an updated kitchen, an updated second floor bathroom, and a spa bath in the master bathroom. This comparable also a coach house over its garage. Additionally, comparable four's residence was of stone construction, while the subject's home was of frame construction.

During his opening testimony at the May 10, 2022, hearing, appellant testified that he has been a licensed Illinois attorney since 1974, he is a certified assessment official in good standing, and he is a deputy assessor for New Trier Township. Appellant testified that he assisted in the preparation of over 1,000 New Trier Township tax appeals for the 2019 tax year. He orally moved to be allowed to testify as an expert on assessment and valuation. There was no objection from the board of review representative, and this motion was granted.

During his opening testimony, appellant reaffirmed the information about his suggested comparable properties in the documentary evidence that he submitted to the Board. He stated that these suggested comparable properties have characteristics that are consistent with the subject property, they are all in the same neighborhood as the subject, they are a similar age as the subject, and they share the same local government units. He further testified that these comparables indicated that the assessed value of the subject property for 2019 was overstated. Appellant also stated that he had owned the subject property since 1985, and the home on it had not been upgraded in 30 years.

On cross-examination, appellant stated that Winnetka has three elementary schools—Hubbard Woods, Greeley, and Crow Island. They are in the same school district, and care is taken to maintain their equality. On redirect examination, he testified that the proximity of suggested comparables to the subject has very little weight under the facts of this case, and that it costs the same to build a 2,000 square foot home on Gordon Terrace as it does on Cherry Street.

During his opening testimony, the board of review's representative reaffirmed the information about its comparable properties in the documentary evidence that was submitted to the Board. He testified that the board of review's suggested comparable properties were very similar to the subject property. The square footage of the living areas of their dwellings was within the appropriate range, 80% to 120% of the square footage of the living area of the subject's dwelling. All were older homes, like the subject's dwelling.

According to the board of review's representative, the main difference between its suggested comparables and the appellant's suggested comparables was their proximity to the subject property, which was very important. The board of review's suggested comparables were all

within eight-tenths of a mile of the subject property, and two were within a quarter of a mile. The board of review's comparable four was eight-tenths of a mile from the subject. In contrast, the appellant's suggested comparables were between nine-tenths of a mile and 1.6 miles from the subject.

On cross-examination, the board of review's representative testified that he did not select the board of review's comparable properties for this case. He also testified that he sometimes sees little or no change in an assessed valuation after a home is remodeled. He could not remember a specific instance of this in New Trier Township, but he has worked on thousands of cases, and he has experienced instances where this is true in every township in the county.

In his rebuttal testimony, appellant reaffirmed much of the information that was included in the rebuttal documentary evidence that he had submitted to the Board. He also testified that there is one market in neighborhood 022, the neighborhood that the assessor had assigned to the subject property and all suggested comparable properties submitted by the parties. According to appellant, proximity was not important in this case under the circumstances. Proximity would be important in attempting to compare a property in neighborhood 022 to neighborhood 070, which is closer to the lake, and neighborhood 071, which borders the lake. The subject property is four blocks from the lake. The land value in those other neighborhoods is much greater than the land value in neighborhood 022.

Appellant further stated during his rebuttal testimony that he did not believe that a substantially remodeled home could be compared to one that had not been remodeled. Furthermore, while the board of review's documentary evidence indicated a sale price of \$876,650 for the board of review's suggested comparable four on September 17, 2019, there was no evidence that market conditions were the same on that date as they were on January 1, 2019, the relevant date of valuation. Appellant also testified that the board of review's suggested comparables two and four were of masonry construction, which is more expensive than frame construction. Additionally, he stated the value per square foot of living space of a smaller home is sometimes greater than that of a bigger home because high-cost construction items such as plumbing or HVAC are spread over fewer square feet.

In his surrebuttal testimony, the board of review's representative testified that masonry construction has a minor impact on a home's value, but it is more expensive to maintain than frame construction. He also stated that the recent sales prices of suggested comparable properties were irrelevant because this is an assessment equity case. In his surrebuttal testimony, appellant stated that upgrades are a major driver of the New Trier Township real estate market.

### **Conclusions of Law**

Assessment inequity is the basis of the taxpayer's appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 agrees with the board of review that the recent sales prices of suggested comparable properties are not relevant because this appeal involves an assessment equity issue not a market value issue. An assessment equity argument focuses on whether properties that are similar in kind and character to the subject property and are similarly situated to it are being taxed at different proportions of their true value. *Peacock*, 339 Ill. App. 3d at 1069. Thus, recent sales of the suggested comparable properties are not relevant.

The Board finds that the best comparable properties in this record are the board of review's comparables one, two, and four. Like the subject property, these comparables had two-story, single-family residences with full, unfinished basements, no central air conditioning, and one or two car garages. Two of them were located within a quarter mile of the subject, and the other was within eight-tenths of a mile. Each of these comparables was located closer to the subject property than any of the comparable properties suggested by the appellant. These comparables all have older homes like the subject property does.

Appellant's argument that proximity of comparable properties is not important in this case is unpersuasive. Although the parties agree that all Winnetka elementary schools are very good, there are other reasons why certain Winnetka locations may be more desirable than others. Appellant mentioned one in his testimony, proximity to Lake Michigan, and he acknowledged that his property is only four blocks from the lake. Other reasons would include proximity to schools, proximity to shopping, and proximity to public transportation. Accordingly, proximity of suggested comparable properties to the subject is an important factor, and the greater proximity of the board of review's suggested comparables to the subject weighs in favor of relying on those suggested comparables..

Appellant also mentions recent renovations as a reason for determining that some of the board of review's suggested comparables were not comparable to the subject. One of those was board of review comparable three, which the Board is not relying on. Another is board of review comparable one (*See* Appellant Exhibit 1). But the record indicates that the building permit for those renovations was issued on May 18, 2019. As the appellant stated at the hearing, the relevant date for valuation purposes was January 1, 2019, which is before the renovations took place. Appellant asserts that the renovations likely affected the December 30, 2019, sale price of the property, but the Board is not relying on that sales price because the basis of this appeal is assessment equity, not market value.

Appellant also asserts that the board of review's suggested comparable four has an upgraded kitchen, a spa bathroom, and an updated bathroom on the second floor. He relies on an alleged realtor's statement about the house, but the record does not disclose who the realtor was or the date of the realtor's statement. The house was sold on September 17, 2019, so it is possible that the realtor was mentioning improvements that took place after the relevant January 1, 2019, valuation date. It was the appellant's burden to present clear and convincing evidence showing lack of assessment equity, and he has not met that burden here.

The Board is aware of other differences between the subject and board of review's comparables one, two and four, but it concludes that these are the best comparable properties in the record because of their proximity to the subject and similarities such as those mentioned above. The improvement assessments of these comparable properties ranged from \$25.61 to \$39.47 per square foot of living area. The subject property's improvement assessment of \$25.25 per square foot falls below the range suggested by the best comparable properties in this record. The Board therefore concludes that the appellant did not show by clear and convincing evidence that the subject property was inequitably assessed, and a reduction in the assessment of the property for the 2019 tax year 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.

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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: July 19, 2022



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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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