



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

APPELLANT: Gustavo Escobar Gilchrist  
DOCKET NO.: 20-22841.001-R-1 through 20-22841.002-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 & Associates, LLC in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-22841.001-R-1	05-21-401-002-0000	15,612	71,203	\$86,815
20-22841.002-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 2020 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<sup>1</sup> with one parcel improved with a two-story, masonry dwelling containing 3,110 square feet of living area. The dwelling is approximately 97 years old and features an unfinished basement, central air conditioning, a fireplace and a one-car garage. The subject has a 7,099 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 as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from

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<sup>1</sup> For ease of reference parcel number 05-21-401-002-0000 will be referred to as Parcel #1 and parcel number 05-21-401-021-0000 as Parcel #2.

9,300 to 22,542 square feet of land area and are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,114 to 4,501 square feet of living area. The dwellings are from 72 to 106 years old. Each comparable has a basement, three of which have finished area, central air conditioning, and a two-car garage. Three comparables each have one fireplace. The properties sold from June 2018 to August 2019 for prices ranging from \$815,000 to \$1,087,500 or from \$197.91 to \$268.14 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total combined assessment be reduced to \$74,051 which reflects a market value of \$740,510 or \$238.11 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2020 tax year disclosing the subject has a total assessment of \$86,815 for Parcel #1 and \$360 for Parcel #2 for a combined total assessment of \$87,175. The subject's combined total assessment reflects a market value of \$871,750 or \$280.31 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of the assessment the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 11,550 to 20,000 square feet of land area and are improved with class 2-06 dwellings of frame, masonry or stucco exterior construction ranging in size from 3,200 to 4,254 square feet of living area. The dwellings are from 82 to 119 years old. Each comparable has a basement, one of which has finished area, one or two fireplaces, and a two-car garage. Three comparables each have central air conditioning. The comparables sold from January to November 2018 for prices ranging from \$1,928,000 to \$2,050,000 or from \$481.90 to \$631.74 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board finds neither party provided comparables truly similar to the subject due to significant varying differences from the subject in lot sizes, age, dwelling sizes, basement finish, and/or remote sale dates that occurred in 2018, less proximate to the January 1, 2020 assessment date at issue. Nevertheless, these properties sold from January 2018 to August 2019 for prices ranging from \$815,000 to \$2,050,000 or from \$197.91 to \$631.74 per square foot of living area. The subject's

assessment reflects a market value of \$871,750 or \$280.31 per square foot of living area, including land, which falls within the range of all the comparables in the record. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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 15, 2024



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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