



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

APPELLANT: Richard Busscher  
DOCKET NO.: 20-23113.001-R-1  
PARCEL NO.: 05-21-410-018-0000

The parties of record before the Property Tax Appeal Board are Richard Busscher, 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:

**LAND:** \$21,375  
**IMPR.:** \$61,654  
**TOTAL:** \$83,029

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 a 2-story dwelling of frame and masonry exterior construction with 3,092 square feet of living area that is approximately 94 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1.5-car garage. The subject is reported to have "other improvements" that are not detailed. The property has an approximately 9,500 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of frame and masonry exterior construction

ranging in size from 3,400 to 4,484 square feet of living area. The homes range in age from 71 to 116 years old. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$65,750 to \$87,066 or from \$18.09 to \$19.42 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,161 or \$18.81 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 \$83,029. The subject property has an improvement assessment of \$61,654 or \$19.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-06 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,601 to 3,255 square feet of living area. The homes range in age from 91 to 96 years old. Each comparable has a basement, with one having finished area. Each dwelling has a 1-car or a 2-car garage, two homes have central air conditioning and three comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$62,756 to \$72,277 or from \$20.62 to \$27.79 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2, #3 and #4 which differ from the subject in age and/or dwelling size. The Board gives less weight to board of review comparables #3 and #4 which lack central air conditioning and/or have a finished basement unlike the subject.

The Board finds the best evidence of assessment equity to be appellant comparable #1 along with board of review comparables #1 and #2 which are more similar to the subject in location, age, design and other features. However, these best comparables are somewhat larger in dwelling size when compared to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$66,686 to \$68,290 or from \$18.09 to \$20.98 per square foot of living area. The subject's improvement assessment of \$61,654 or \$19.94 per square foot of living area falls below the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's somewhat smaller dwelling size, relative to the best comparables in the record, a lower overall improvement assessment appears to be logical. Therefore, after considering adjustments to the

comparables for differences from the subject, 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 assessment 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 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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