



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

APPELLANT: Paul Gordon
DOCKET NO.: 20-23123.001-R-1 through 20-23123.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Gordon, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-23123.001-R-1	05-17-107-070-0000	22,050	47,815	\$69,865
20-23123.002-R-1	05-17-107-071-0000	17,100	47,815	\$64,915

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 improved with a 2-story dwelling of masonry exterior construction with 5,033 square feet of living area that is approximately 103 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2.5-car garage. The property has a combined 17,400 square foot site¹ and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 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

¹ The Board finds the best description of the subject's site size was found in the grid analysis submitted by the appellant which reflects the combined site sizes for both of the subject's parcels.

comparables are improved with class 2-09 dwellings of frame or frame and masonry exterior construction ranging in size from 5,009 to 5,100 square feet of living area. The homes range in age from 31 to 104 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, two fireplaces and a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$83,914 to \$94,125 or from \$16.74 to \$18.46 per square foot of living area. Based on this evidence, the appellant requested the subject's combined improvement assessment be reduced to \$88,329 or \$17.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the subject's two parcels. The appellant submitted the Cook County Board of Review's final decision disclosing a combined total assessment for the subject's two parcels of \$155,664. The appellant's appeal petition disclosed the subject property has a combined improvement assessment of \$116,514 or \$23.15 per square foot of living area, which was not disputed by the board of review. 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 2-09 dwellings of masonry or stucco exterior construction ranging in size from 5,028 to 6,819 square feet of living area. The homes range in age from 19 to 106 years old. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, two or five fireplaces and a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$101,419 to \$172,960 or from \$18.13 to \$34.40 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparable #3 along with board of review comparables #1, #3 and #4 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2 and #4 along with board of review comparable #3 which are more similar to the subject in location, age, design and dwelling size. However, two of these comparables lack a finished basement, which is a feature of the subject, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$83,914 to \$101,419 or from \$16.74 to \$18.46 per square foot of living area. The subject's improvement assessment of \$116,514 or \$23.15 per square foot of living area falls

above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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