



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

APPELLANT: Richard Nelson
DOCKET NO.: 20-23381.001-R-1
PARCEL NO.: 05-21-131-004-0000

The parties of record before the Property Tax Appeal Board are Richard Nelson, the appellant(s), 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: \$31,387
IMPR.: \$60,786
TOTAL: \$92,173

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 128-year-old, two-story, single-family dwelling of frame construction with 3,348 square feet of living area. The property has a 13,950 square foot site and is located in Winnetka, New Trier Township, Cook County. Features of the home include an unfinished full basement, central air conditioning, and a three-car garage. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparable properties sold between July 2018 and January 2020. The comparable properties ranged: in price between \$625,000 to \$825,000; in living area square footage between 2,490 to 3,384; and in sale price per

square foot between \$236.03 to \$269.61, including land. Based on this evidence, appellant requested a reduction in the subject's assessment to \$83,196.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,173. The subject's assessment reflects a market value of \$921,730 or \$275.31 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The comparable properties ranged: in price between \$1,928,000 to \$2,050,000; in living area square footage between 3,200 to 4,254; and in sale price per square foot between \$481.90 to \$631.74, including land.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value is the appellant's comparables #2 and #4 and the board of review's comparables #1 and #3. Like the subject property, these comparables are class 2-06, single-family dwellings with similar living areas, central air conditioning, an unfinished full basement, a garage area, and are located within the same neighborhood code.

These comparables sold between June 2018 and October 2019, for amounts ranging from \$236.41 to \$631.74 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$921,730, land included, or \$275.31 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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

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 16, 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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