



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

APPELLANT: Jill and David Wendel
DOCKET NO.: 20-23890.001-R-1
PARCEL NO.: 05-17-412-022-0000

The parties of record before the Property Tax Appeal Board are Jill and David Wendel, the appellants; 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:

LAND: \$17,302
IMPR.: \$48,086
TOTAL: \$65,388

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame exterior construction with 2,786 square feet of living area. The dwelling is approximately 112 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 10,178 square foot site 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 appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. The appellants provided written arguments challenging the subject's assessment based upon the misclassification of the subject's location within the township neighborhood code of 80 and provided printed photographs and a map of the New Trier Township 2016 Residential Neighborhoods. The appellants indicated with a handwritten "X" on the map that the subject property resides within the township borders of the neighborhoods coded

as #22 and #44. The appellants disclosed that the homes located directly across the street of the subject property are within a different township neighborhood code of 44 than the subject's neighborhood code of 80, but their properties have different valuations. The appellants also disclosed the subject property is located near a four-story condominium complex that is adjacent to a major road (Green Bay Road) and the Metra Railroad tracks.

In further support of the assessment inequity argument, the appellants submitted three grid analyses and supplemental information for the subject property and 12 equity comparables. Each grid analysis contains four equity comparables that are located in the township neighborhood code of either 22, 44 or 80. Comparable #1 is located directly across street from the subject, two comparables are located within the same block as the subject, and nine comparables are located from half block to six blocks away from the subject property. The comparables are improved with class 2-06 dwellings of frame, masonry, stucco, or frame and masonry exterior construction ranging in size from 2,534 to 3,771 square feet of living area. The dwellings range in age from 68 to 114 years old and have partial or full basements, two of which have finished area. Each comparable has central air conditioning and one fireplace. Eleven comparables have from a one-car to a three-car garage. The comparables have improvement assessments ranging from \$26,980 to \$63,527 or from \$9.65 to \$22.38¹ per square foot of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$47,677 or \$17.11 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 \$87,445. The subject property has an improvement assessment of \$70,143 or \$25.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and supplemental photographs and property information for the subject property and three comparables with equity and sales data.² One comparable is located within the same neighborhood code 80 as the subject, and two comparables are located within the neighborhood code 22. The comparables are improved with class 2-06, two-story dwellings of frame or stucco exterior construction ranging in size from 2,209 to 3,336 square feet of living area. The dwellings range in age from 93 to 100 years old and have partial or full basements, one of which has finished area. Two comparables each have central air conditioning. Each comparable has one fireplace and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$60,117 to \$86,408 or from \$25.90 to \$27.32 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellants critiqued the board of review's submission and reiterated their prior arguments regarding the subject's lack of uniformity in relation to other comparable properties similar in location and property characteristics to the subject property. The appellants provided additional photographs and maps in further support of their arguments regarding the

¹ The Board recalculated the per-square-foot assessment for the appellants' comparables #1 through #6.

² The comparables' sales data will not be included in the Board's analysis as it is not responsive to the appellants' assessment inequity argument.

proximity of the appellants' comparables versus the board of review's comparables relative to the subject property.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds it has no jurisdiction with respect to the assessment neighborhood code assigned to the subject property. The appellants may contact their township assessor's office and the Cook County Assessor's Office for assistance to review, revise and/or correct any discrepancies regarding the property records for the subject property.

The parties submitted a total of 15 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #3 #4, #7, #8 and #10 along with board of review comparables due to dissimilarities in their dwelling size, age, and/or finished basement when compared to the subject. Reduced weight was given by the Board to the appellants' comparable #11 which lacks a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' remaining six comparables. These comparables received greater weight by the Board because they are more similar to the subject in age, dwelling size, foundation and other amenities. These six comparables have improvement assessments ranging from \$26,980 to \$55,058 or from \$9.65 to \$17.88 per square foot of living area. The subject's improvement assessment of \$70,143 or \$25.18 per square foot of living area falls above the range established by the best comparables in this record. Additionally, the subject's improvement assessment falls above the appellants' comparable #1 of \$47,677 or \$17.26 which is located across the street from the subject property. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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: June 21, 2022



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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