



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

APPELLANT: L. Paul Van Zuiden  
DOCKET NO.: 20-28001.001-R-1  
PARCEL NO.: 05-20-111-013-0000

The parties of record before the Property Tax Appeal Board are L. Paul Van Zuiden, the appellant; 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:** \$18,232  
**IMPR.:** \$67,473  
**TOTAL:** \$85,705

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 two-story dwelling of masonry exterior construction with 2,853 square feet of living area.<sup>1</sup> The dwelling is approximately 83 years old. Features of the home include a basement with finished area, two fireplaces and a 2-car garage. The property has a 12,155 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 appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In a supplemental brief, the appellant contends he is paying higher property

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<sup>1</sup> The parties differ whether the subject has central air conditioning and the number of fireplaces. However, the Board finds this discrepancy will not impact the Board's decision in its final analysis given the evidence in the record. The appellant 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.

taxes due to the subject's higher per-square-foot improvement assessment in comparison to the appellant's comparables that have dwellings with larger square footage and lower per-square-foot improvement assessments.

In support of this argument, the appellant submitted information and photographs on four equity comparables located within the same neighborhood code and along the same street as the subject.<sup>2</sup> The comparables are also located either next door, across the street, a half block, or two blocks from the subject property. The comparables are improved with class 2-06 dwellings of brick exterior construction ranging in size from 2,436 to 3,191 square feet of living area. The dwellings range in age from 81 to 91 years old and have basements with finished area. Each comparable has central air conditioning, from one to three fireplaces, and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$59,681 to \$79,542 or from \$21.56 to \$24.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$67,473 or \$23.65 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 \$95,263. The subject property has an improvement assessment of \$77,031 or \$27.00 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 that are located within the same neighborhood code as the subject property and a ¼ mile from the subject property. The comparables are improved with class 2-06, two-story dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 2,316 to 4,512 square feet of living area. The dwellings range in age from 89 to 102 years old and have basements, two of which have finished area. Three comparables each have central air conditioning. Each comparable has from one to three fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$66,967 to \$130,548 or from \$28.68 to \$29.45 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant submitted a written rebuttal critiquing the board of review evidence while emphasizing the similarities of the appellant's comparables to the subject property. In particular, the appellant asserted there are 92 homes within the subject's neighborhood of which the board of review selected four comparables from the top eight properties with the highest assessed valuations on a per-square-foot basis. Based on the evidence, the appellant requested the subject's improvement assessment be reduced to reflect a \$24.00 per square foot improvement assessment with respect to the appellant's comparables.

### **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

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<sup>2</sup> The appellant commented in their written statement that the appellant's comparable #3 "...was completely renovated about 18 years ago and then further renovated about three years ago."

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.

As an initial matter, the Board finds there is no relevance to the appellant's argument concerning the subject's higher per-square-foot improvement assessment in relation to the appellant's comparables' larger dwelling sizes and lower per-square-foot improvement assessments. Instead, the Board finds accepted real estate theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's higher per-square-foot assessment is reasonable given its smaller dwelling size relative to the appellant's comparables with larger dwelling sizes.

With respect to the appellant's assessment inequity argument, the parties submitted a total of eight comparables for the Board's consideration. The Board gives little weight to the appellant's comparable #3 since the appellant disclosed this property had been previously renovated for a second time bringing into question its comparability to the subject. The Board also gives less weight to the appellant's comparable #2 as well as the board of review comparables due to differences in their location and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4. These comparables received greater weight from the Board because they are more similar to the subject in location, dwelling size and age. These two comparables have improvement assessments of \$65,120 and \$69,945 or \$21.56 and \$23.62 per square foot of living area, respectively. The subject's improvement assessment of \$77,031 or \$27.00 per square foot of living area falls above the two best comparables in this record. After considering adjustments to the best comparables for differences when compared to 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 improvement assessment commensurate with the appellant's 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.

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Chairman



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Member



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Member



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Member



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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 19, 2022



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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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