



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

APPELLANT: Nicholas Shafer  
DOCKET NO.: 21-20426.001-R-1  
PARCEL NO.: 05-16-106-001-0000

The parties of record before the Property Tax Appeal Board are Nicholas Shafer, 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:** \$49,315  
**IMPR.:** \$72,904  
**TOTAL:** \$122,219

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 2021 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 and masonry exterior construction with 3,823 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a full basement that is finished with a formal recreation room,<sup>1</sup> central air conditioning, a fireplace and a 2-car garage. The property has an 18,265 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that have the same assessment neighborhood code and property classification code as the subject. The comparables have sites

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<sup>1</sup> The board of review disclosed the subject has a formal recreation room in the basement, which was not refuted by the appellant.

that range in size from 10,000 to 18,200 square feet of land area. The comparables are improved with dwellings of masonry or frame and masonry exterior construction ranging in size from 3,129 to 3,742 square feet of living area. The dwellings are from 83 to 122 years old. The comparables each have a full basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, one to four fireplaces and either a 2-car or a 2½-car garage. The properties sold from November 2019 to April 2021 for prices ranging from \$890,000 to \$1,150,000 or from \$284.44 to \$307.32 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$113,401, reflecting a market value of \$1,134,010 or \$296.63 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,219. The subject's assessment reflects a market value of \$1,222,190 or \$319.69 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. All four comparables are located on the same street as the subject property and two are also within the same block as the subject. The comparables have sites that range in size from 14,900 to 22,838 square feet of land area. The comparables are improved with two-story dwellings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 2,866 to 3,800 square feet of living area. The dwellings are from 64 to 111 years old. The comparables each have a full or partial basement, two of which are finished with a formal recreation room. Three comparables have central air conditioning and a 2-car garage. Each comparable has one or two fireplaces. Comparable #1 reportedly has other improvements but the board of review did not provide a description of these improvements. The properties sold from December 2018 to July 2021 for prices ranging from \$1,200,000 to \$2,187,239 or from \$387.35 to \$575.59 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparables #1, #2 and #3, which had sale dates that occurred 2018 or 2019, less proximate in time to the January 1, 2021 assessment date than other comparable sales in the record and/or they differ from the subject in dwelling size. Additionally, the appellant's comparable #3 and board of

review comparable #2 have dwellings that are considerably older in age, when compared to the subject dwelling.

The Board finds the appellant's comparable #4 and board of review comparable #4 sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and some features. These two comparables sold in July 2020 and July 2021 for prices of \$1,150,000 and \$2,025,000 or for \$307.32 and \$566.91 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,222,190 or \$319.69 per square foot of living area, including land, which is bracketed by the two best comparable sales in record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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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