



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

APPELLANT: Todd Segall
DOCKET NO.: 21-20568.001-R-1
PARCEL NO.: 05-20-100-009-0000

The parties of record before the Property Tax Appeal Board are Todd Segall, 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: \$32,664
IMPR.: \$35,326
TOTAL: \$67,990

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 1.5-story dwelling of frame and masonry exterior construction with 2,156 square feet of living area.¹ The dwelling is approximately 65 years old. Features of the home include a partial basement with finished area, central air conditioning, 2½ bathrooms, two fireplaces and a two-car garage. The property has a 21,776 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-04 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 three comparable sales that have the same assessment neighborhood code and property classification code as the subject property. The comparables

¹ The board of review described the subject dwelling as 1.5-story design that has a formal recreation room in the basement, which was not refuted by the appellant.

have sites that range in size from 9,350 to 12,623 square feet of land area. The comparables are improved with dwellings of masonry exterior construction ranging in size from 2,333 to 4,013 square feet of living area. The dwellings are from 47 to 94 years old. The comparables each have a partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has 2 or 3½ bathrooms, central air conditioning, one or two fireplaces and either a one-car or a two-car garage. The properties sold from July 2019 to August 2020 for prices ranging from \$630,000 to \$1,110,000 or from \$270.04 to \$282.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$59,616, reflecting a market value of \$596,160 or \$276.51 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 \$67,990. The subject's assessment reflects a market value of \$679,900 or \$315.35 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 property. The board of review provided assessment data for each comparable. Since assessment data is not responsive to the appellant's overvaluation argument, the Board will not further address the comparables submitted by the board of review in this analysis.

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 three comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 as the dwellings differ from the subject dwelling in age and are 32% and 86% larger in size.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable #1, which is most similar to the subject in dwelling size and age. However, the Board finds the comparable is inferior to the subject in that it has a substantially smaller site size, a fewer number of bathrooms, a fewer number of fireplaces, no basement finish and a smaller garage capacity, suggesting upward adjustments would be required to make this comparable more equivalent to the subject. Nevertheless, the property sold in August 2020 for \$630,000 or for \$270.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$679,900 or \$315.35 per square foot of living area, including land, which is greater than the best comparable sale in the record. The subject's higher market value appears to

be logical given the subject's larger site size and superior features. Therefore, after considering adjustments to the best comparable 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.

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: March 18, 2025



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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