



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

APPELLANT: Richard Busscher
DOCKET NO.: 21-20643.001-R-1
PARCEL NO.: 05-21-410-018-0000

The parties of record before the Property Tax Appeal Board are Richard Busscher, 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: \$21,375
IMPR.: \$61,654
TOTAL: \$83,029

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 3,092 square feet of living area. The dwelling is approximately 94 years old. Features of the home include a partial unfinished basement,¹ central air conditioning, two fireplaces and a 1.5-car garage. The property has a 9,500 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ The board of review disclosed the subject has an unfinished basement, which was not refuted by the appellant. The board of review also indicated the subject has other improvements but did not provide a description of the improvements.

comparables that have the same assessment neighborhood code and property classification code as the subject property. The comparables are improved with dwellings of masonry or frame and masonry exterior construction ranging in size from 2,898 to 3,371 square feet of living area. The homes are from 81 to 98 years old. The comparables each have a full or partial basement.² Each comparable has central air conditioning, one or two fireplaces and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$52,019 to \$57,009 or from \$16.59 to \$18.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,192 or \$17.85 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 \$83,029. The subject property has an improvement assessment of \$61,654 or \$19.94 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 have same assessment neighborhood code and property classification code as the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,601 to 3,380 square feet of living area. The homes are from 91 to 96 years old. The comparables each have a full or partial basement, one of which has finished area. Comparable #4 has central air conditioning, three comparables each have one or two fireplaces and each comparable has either a 1-car, a 2-car or a 3-car garage. Comparable #2 has other improvements but the board of review did not provide a description of these improvements. The comparables have improvement assessments ranging from \$64,185 to \$95,005 or from \$20.62 to \$28.11 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 due to their newer dwelling ages when compared to the subject. The Board has given reduced weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparable #3 which appears to be an outlier due to its higher improvement assessment of \$95,005 or \$28.11 per square foot of living area when compared to the improvement assessments of the other comparables in the record.

² The appellant did not provide any data regarding basement finish of the comparables.

The Board finds best evidence of assessment equity to be the appellant's comparables #1 and #4, along with board of review comparables #2 and #4, which are similar to the subject in location, dwelling size and age. However, these four comparables have varying degrees of similarity to the subject in features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$55,925 to \$67,009 or from \$16.59 to \$20.90 per square foot of living area. The subject's improvement assessment of \$61,654 or \$19.94 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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



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: _____

October 15, 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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