FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elizabeth Smith
DOCKET NO.: 21-20982.001-R-1
PARCEL NO.: 05-17-316-012-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Smith, 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:	$31,960
IMPR.:	$107,620
TOTAL:	$139,580

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 2-story dwelling of stucco exterior construction with 4,857 square feet of living area that is approximately 101 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 2-car garage. The property has an approximately 18,800 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 comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of varying exterior construction ranging in size from 4,015 to 4,666 square feet of living area and ranging in age from 67 to 105 years old.

Each comparable has an partial unfinished basement, central air conditioning, and a 2-car garage. Three comparables each have either one or two fireplaces. The comparables have improvement assessments ranging from $66,304 to $95,985 or from $16.07 to $20.90 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $139,580. The subject property has an improvement assessment of $107,620 or $22.16 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,600 to 4,088 square feet of living area and ranging in age from 93 to 99 years old. Each comparable has a full or partial basement, with one having finished area. Each dwelling also has either a 1-car or a 2-car garage. Two homes each have central air conditioning, and three homes each have one fireplace. Additionally, comparables #1 and #2 have other improvements not further described. The comparables have improvement assessments ranging from $84,103 to $100,939 or from $23.44 to $33.77 per square foot of living area.

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 gives less weight to appellant's comparable #4 as this comparable appears to be an outlier given its significantly lower improvement assessment relative to the remaining comparables in this record. The Board gives less weight to appellant's comparable #3 based on its considerably newer age relative to the subject dwelling. Finally, the Board gives less weight to board of review comparables #2, #3, and #4 due to their significantly smaller dwelling sizes and/or dissimilar finished basement area when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, along with board of review comparable #1 which are most similar to the subject in location, age, design, and some features. However, appellant's comparable #1 and board of review comparable #1 each require upward adjustments to their assessments due to their smaller dwelling sizes, smaller basement areas, and/or lack of central air conditioning feature when compared to the subject dwelling. The best comparables in the record have improvement assessments ranging from $83,914 to $100,939 or from $20.57 to $24.69 per square foot of living area. The subject's improvement assessment of $107,620 or $22.16 per square foot of living area is above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject’s larger dwelling size relative to the best comparables in this record, and further adjusting the best comparables for other differences from the subject such as smaller basement areas and/or lack of central air conditioning feature, the subject’s improvement assessment appears supported. Therefore, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, thus, 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:

C E R T I F I C A T I O N

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: November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Elizabeth Smith, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602