FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Osberg
DOCKET NO.: 21-21301.001-R-1
PARCEL NO.: 05-21-300-030-0000

The parties of record before the Property Tax Appeal Board are David Osberg, the appellant, by Amy C. Floyd, attorney at law in Chicago, 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:	$15,840
IMPR.:	$58,162
TOTAL:	$74,002

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 is improved with a two-story dwelling of stucco exterior construction containing 2,842 square feet of living area. The dwelling is approximately 96 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 7,920 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 regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-06 properties improved with two-story dwellings of masonry or frame exterior construction that range in size from 2,432 to 3,255 square feet of living area. The homes range in age from 93 to 97 years old. Each property has a full basement, one or two fireplaces and 2½ or 3½ bathrooms. Three comparables have central air conditioning. The appellant did not disclose whether the comparables have garages. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from $40,745 to $51,188 or from $15.72 to $17.32 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $46,438.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $74,002. The subject property has an improvement assessment of $58,162 or $20.47 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 consisting of class 2-06 properties improved with two-story dwellings of frame, stucco or frame and masonry exterior construction that range in size from 2,601 to 3,294 square feet of living area. The homes range in age from 88 to 98 years old. Each comparable has a full or partial basement with one having finished area, central air conditioning, one fireplace, and 2, 2½, 3 or 3½ bathrooms. Three of the comparables have either a 1-car or a 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from $57,681 to $70,950 or from $20.70 to $22.18 per square foot of living area.

Conclusion of Law

The appellant 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 record contains eight comparables submitted by the parties to support their respective positions. The comparables have the same classification code and neighborhood code as the subject property as well as being similar to the subject in age. The Board finds the best comparables to be board of review comparables #1 and #2 which are most similar to the subject dwelling in size and features. These two comparables have improvement assessments of $59,446 and $57,681 or $21.08 and $22.18 per square foot of living area, respectively. The subject's improvement assessment of $58,162 or $20.47 per square foot of living area is bracketed by the total improvement assessments of these two comparables and is below the assessment of these two properties on a per square foot of living area basis. The Board finds these two comparables demonstrate the subject is being equitably assessed. Less weight is given the remaining comparables submitted by the parties due to differences from the subject dwelling in size. Additionally, the appellant did not disclose whether his comparables have garages, like the subject, which detracts from the Board's ability to determine the similarity of these properties to the subject property. Based on this record 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:

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: 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

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

APPELLANT

David Osberg, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

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