FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Doyle
DOCKET NO.: 21-21303.001-R-1
PARCEL NO.: 05-17-415-003-0000

The parties of record before the Property Tax Appeal Board are William Doyle, 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 ***A Reduction*** 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:	$33,750
IMPR.:	$58,750
TOTAL:	$92,500

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 exterior construction containing 3,357 square feet of living area. The dwelling is approximately 116 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, 4½ bathrooms, and a 2½-car garage. The property has a 15,000 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 inequity regarding the improvement assessment 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 as the subject property. The comparables are composed of class 2-06 properties improved with two-story dwellings of frame or stucco exterior construction that range in size from 2,888 to 3,675 square feet of living area. The homes range in age from 107 to 110 years old. Each property has a full or partial basement.

The comparables have two, three, or four full bathrooms and two comparables have an additional half bathroom. Two comparables have central air conditioning and three comparables have one fireplace. These properties have improvement assessments that range from $36,565 to $64,012 or from $12.66 to $17.42 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $54,618.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $96,462. The subject property has an improvement assessment of $62,712 or $18.68 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 composed of class 2-06 properties improved with two-story dwellings of frame, stucco, masonry or frame and masonry exterior construction that range in size from 2,820 to 4,163 square feet of living area. The homes range in age from 71 to 126 years old. Each property has a full or partial basement with two having finished area, one to three fireplaces, and a 2-car, 2.5-car, or 3.5-car garage. The comparables have three or four full bathrooms and three comparables have an additional one or two half bathrooms. Two comparables have central air conditioning. Comparable #4 is described as having other improvements but no other descriptive information was provided. The comparables have the same assessment neighborhood code as the subject and are located within the same block or ¼ of a mile from the subject. Their improvement assessments range from $63,850 to $91,068 or from $19.34 to $23.12 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in size or age. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 based on their similarity to the subject property in dwelling size and age. Each comparable has fewer bathrooms and one less fireplace than the subject indicating each would require an upward adjustment to make each property more similar to the subject. Comparable #4 lacks central air conditioning, a feature of the subject, necessitating an upward adjustment to this comparable for this difference. Additionally, the appellant did not disclose whether the comparables have finished basement area and garages, features of the subject, suggesting each property may require an upward adjustment for these characteristics. Nevertheless, these three comparables provided by the appellant have improvement assessments that range from $52,154 to $64,012 or from $15.90 to $17.42 per square foot of living area. The subject's improvement assessment of $62,712 or

$18.68 per square foot of living area falls above the range on a per square foot of living area basis as established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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