



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

APPELLANT: Linda Bay
DOCKET NO.: 21-22262.001-R-1 through 21-22262.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Linda Bay, the appellant(s), by attorney Daniel G. Pikarski, of Gordon & Pikarski 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-22262.001-R-1	05-29-101-045-0000	64,424	129,393	\$193,817
21-22262.002-R-1	05-29-101-048-0000	5,183	0	\$5,183

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 two adjacent parcels with two Property Index Numbers (PINs) with a owner-occupied seven-year-old, two-story single-family dwelling of masonry construction with 5,877 square feet of living area¹. Features of the home include a full basement with a formal recreation room, central air conditioning, four fireplaces, and three-car attached garage. The property has a 43,946 square foot site located in Winnetka, New Trier Township, Cook County.

¹ The parties differ regarding the subject property's site and living area size. The Board finds the best evidence of site and living area square footage are found in the subject's appraisal. The site size was determined by a plat of survey for parcel ending in -045 (40,879-square feet) and the land size provided by the Cook County Assessor for parcel ending in -048 (3,049-square feet). The subject's living area was calculated from personal, on-site measurements taken by the appraiser's firm. The BOR provided no evidence or argument challenging the size amounts provided by the appellant.

The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal. The appraisal was prepared by Ibi Cole, MAI, a certified general real estate appraiser, for ad valorem tax purposes. The appraisal is based upon a personal site visit, which included a walk-through of the interior of the subject property. The appraisal considered two approaches to valuation: Cost Approach and Sales Comparison Approach. The appraiser estimated, based on the two approaches, the subject property, as of January 1, 2020, had a market value of \$1,970,000 or \$2,000,000 respectively. The appraiser reached a reconciled value for both approaches concluding that the subject property had a market value of \$1,990,000 as of January 1, 2020.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2020-31796.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$199,000 on the evidence submitted by the parties. The tax years 2020 and 2021 are within the same general assessment period and the appellant disclosed in section 1b of the submitted residential appeal form that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,036. The subject's total assessment reflects a market value of \$2,250,360 or \$407.21² per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four sales comparable properties. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

² Based on the boards finding that the subject had 5,877 square feet of living area.

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2020 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2020 and the instant tax year of 2021 are in the same general assessment period for New Trier Township. The Board further finds that the subject is owner-occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's decision for the 2020 tax year, or that the Board's decision for the 2020 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2021 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2020 tax year, plus the application of an equalization factor, if any.

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: _____

April 15, 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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