



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

APPELLANT: Sean Ryan
DOCKET NO.: 21-24875.001-R-1
PARCEL NO.: 05-17-401-003-0000

The parties of record before the Property Tax Appeal Board are Sean Ryan, the appellant, by attorney Christopher Wojcicki of Wojcicki Law in Schaumburg; 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: \$25,312
IMPR.: \$52,794
TOTAL: \$78,106

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 stucco exterior construction with 2,514 square feet of living area. The dwelling is approximately 96 years old. Features of the home include a full unfinished basement, three full bathrooms, one half bathroom, two fireplaces and a two-car garage. The property has an approximately 11,250 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 lack of assessment uniformity regarding the improvement and overvaluation as the bases of the appeal. The appellant submitted a grid analysis with information on five comparable properties, as well as property characteristic printouts for the subject and each of these comparables. Equity data was provided for each comparable and sales data was provided for comparables #1, #4 and #5. The comparables have the same assessment

neighborhood code and property classification code as the subject property. The comparables have sites that range in size from 6,000 to 16,800 square feet of land area that are improved with two-story dwellings of stucco exterior construction ranging in size from 2,336 to 2,945 square feet of living area. The dwellings are from 101 to 109 years old. The comparables each have a full basement, one of which has finished area. Each comparable has from one to three full bathrooms and a fireplace. Four comparables each have one or two half bathrooms and four comparables each have a one-car garage. The comparables have improvement assessments ranging from \$24,159 to \$35,625 or from \$8.20 to \$14.94 per square foot of living area. Comparables #1, #4 and #5 sold from September 2019 to May 2021 for prices ranging from \$575,500 to \$905,000 or from \$246.36 to \$368.49 per square foot of living area, including land.

In further support of the overvaluation argument, the appellant submitted an additional spreadsheet with information on five comparables that are located in Winnetka and from .50 to .98 of a mile from the subject property. The comparables have buildings that range in size from 2,355 to 2,899 square feet of building area and in age from 68 to 106 years old. No other descriptive data for the comparables was provided by the appellant. The comparables sold from January to August 2020 for prices ranging from \$504,000 to \$720,000 or from \$214.01 to \$253.70 per square foot of building area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,106. The subject's assessment reflects a market value of \$781,060 or \$310.68 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$52,794 or \$21.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. Equity data and sales data was provided for each of the four comparables. The comparables have sites that range in size from 7,178 to 10,921 square feet of land area. The comparables are improved with two-story dwellings of frame or stucco exterior construction ranging in size from 2,209 to 3,291 square feet of living area. The dwellings are from 67 to 99 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, one or three full bathrooms, one half bathroom, one or two fireplaces and from a one-car to a three-car garage. The comparables have improvement assessments ranging from \$49,150 to \$76,917 or from \$21.75 to \$26.25 per square foot of living area. The comparables sold from August 2019 to July 2021 for prices ranging from \$1,050,000 to \$1,331,000 or from \$375.27 to \$483.30 per square foot of living area, including land.

Conclusion of Law

The taxpayer contends, in part, 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 a total of nine equity comparables for the Board's consideration. The Board has given reduced weight to appellant's comparable #1, as well as board of review comparables #1, #3 and #4, which differ from the subject dwelling in size and/or age.

The Board finds the appellant's comparables #2, #3, #4 and #5, along with board of review comparable #2 have the same assessment neighborhood code and property classification code as the subject. The Board finds the appellant's comparable dwellings are from 7 to 13 years older than the subject dwelling, three of the four dwellings have a fewer number of bathrooms and each comparable has a fewer number of fireplaces and a smaller garage capacity when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, the appellant's comparable #2 is 11% larger in dwelling size, which would require a downward adjustment. The Board finds board of review comparable #2 is 12% smaller in dwelling size and has a fewer number of fireplaces, when compared to the subject, suggesting upward adjustments for these differences would be necessary. Conversely, board of review comparable #2 has a larger garage capacity, when compared to the subject necessitating a downward adjustment. Nevertheless, these five comparables have improvement assessments ranging from \$26,980 to \$49,150 or from \$9.66 to \$22.25 per square foot of living area. The subject's improvement assessment of \$52,794 or \$21.00 per square foot of living area falls above the range established by the best comparables in this record in terms of total improvement assessment but within the range on a per square foot basis. After considering adjustments to the best comparables for differences in dwelling size, age and other features when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

In the alternative, the appellant argued the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of twelve comparable sales for the Board's consideration. The Board has given less weight to the five comparables presented by the appellant on the additional spreadsheet since the appellant failed to provide complete descriptions for these comparables in order to allow the Board to conduct a meaningful comparative analysis, which detracts from the weight of this evidence. The Board has also given less weight to the appellant's comparable #1 due to its considerably larger dwelling size when compared to the subject and to the appellant's comparable #5 which sold in 2019, not as proximate to the January 1, 2021 assessment date to be considered a reliable indicator of the subject's market value. The Board has given reduced

weight to board of review comparables #1, #3 and #4 which differ from the subject in dwelling size and/or age. Additionally, board of review comparable #3 sold in 2019, less proximate to the lien date at issue than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparable #2, which have sale dates that occurred more proximate to the assessment date at issue. These two comparables are overall more similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in October 2020 and May 2021 for prices of \$905,000 and \$1,050,000 or \$368.49 and \$475.33 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$781,060 or \$310.68 per square foot of living area, including land, which is considerably less than the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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: _____

May 20, 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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