



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

APPELLANT: Bradford Wigdale
DOCKET NO.: 21-58682.001-R-1
PARCEL NO.: 05-17-112-018-0000

The parties of record before the Property Tax Appeal Board are Bradford Wigdale, the appellant(s), by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$18,000
IMPR.: \$42,000
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a 116-year-old, two-story, single-family residence constructed of frame and masonry, containing approximately 2,069 square feet of living area. Notable features include a full unfinished basement, central air conditioning, a fireplace, and a detached two-car garage. The property is situated on an 8,000-square-foot site located in Winnetka, within New Trier Township, Cook County. For assessment purposes, the subject is classified as a Class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts that the subject property's 2020 assessed valuation, as determined by the Property Tax Appeal Board, should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant reports that the subject is an owner-occupied residential property that was the subject of a prior appeal before the Board under Docket No. 20-27345.001-R-1. In that proceeding, the Board issued a decision reducing

the assessment to \$60,000 based on the evidentiary record. The appellant further maintains that tax years 2020 and 2021 fall within the same general assessment cycle, thereby warranting the application of section 16-185.

The Board of Review submitted its Notes on Appeal, wherein it stipulates to a total assessed valuation of \$60,000 for the subject property, consistent with the assessment as determined by the Board in the 2020 appeal. The Board of Review did not submit any evidence in support of the subject's current assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment 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 (35 ILCS 200/16-185) states in 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 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.

The record discloses that the Property Tax Appeal Board issued a decision reducing the subject property's assessment for the 2020 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that tax years 2020 and 2021 fall within the same general assessment period. The record contains no evidence that the subject property sold in an arm's-length transaction subsequent to the Board's prior decision, nor is there any indication that the Board's 2020 decision has been reversed or modified upon review. Additionally, the Board of Review does not dispute the appellant's evidence. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject property's assessment is warranted to reflect the assessment established in the Board's prior year decision, subject to the application of any applicable equalization factor.

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 21, 2026



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

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