



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

APPELLANT: David Mogul
DOCKET NO.: 22-22249.001-R-1
PARCEL NO.: 05-18-226-018-0000

The parties of record before the Property Tax Appeal Board are David Mogul, the appellant, by attorney Agnieszka Plecka, of Jaffe & Berlin LLC, 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: \$37,440
IMPR.: \$57,560
TOTAL: \$95,000

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 2022 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 and masonry exterior construction with 3,222 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a full basement with finished area, central air conditioning, 2½ bathrooms, a fireplace and a two-car garage. The property has a 14,976 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal. In support of the market value argument, the appellant submitted an appraisal prepared by Robert S. Kang, Certified General Real Estate Appraiser, for purposes of establishing an *ad valorem* assessment of the subject property. As part of the work, the appraiser inspected the

subject property on January 24, 2023. Utilizing the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$950,000 as of January 1, 2022.

The subject property did not have any noticeable deferred maintenance and was described as being average as to functional utility given its location and neighborhood. (Appraisal, p. 28) For the sales comparison approach, six comparable sales were analyzed. The parcels range in size from 9,042 to 17,150 square feet of land area. Each comparable is improved with a dwelling of frame, masonry or frame and masonry exterior construction. The homes range in age from 14 to 71 years old. The dwellings range in size from 2,663 to 5,400 square feet of living area. Each comparable has a basement with finished area, 2½, 3, 3½, 4½, or 5 bathrooms, and either a two-car or a three-car garage. The comparables sold from June 2020 to May 2021 for prices ranging from \$752,000 to \$1,649,000 or from \$205.85 to \$305.37 per square foot of living area, including land.

Next, the appraiser considered application of various adjustments to the comparable sales when compared to the subject property as outlined on page 46 of the appraisal. Various upward and/or downward adjustments of 2%, 5% and/or 10% were applied for differences in dwelling size, lot size, garage capacity and/or age/condition, resulting in adjusted sales prices for the comparable properties ranging from \$201.73 to \$296.68 per square foot of living area, including land. Based on the foregoing data, Kang opined a value for the subject between \$285.00 and \$295.00 per square foot of living area, including land, with a conclusion "at the upper range" of \$295.00 per square foot. Applying this value to the dwelling size of 3,222 square feet, Kang set forth an as-is market value for the subject of \$950,000, including land, rounded. Based on the foregoing market value evidence, the appellant requested a total assessment reflective of the appraised value conclusion at the 10% level of assessment.

In the alternative, the appellant contends assessment inequity concerning the improvement as a basis of the appeal. In support of the inequity argument, the appellant submitted information on eight equity comparables located in the same neighborhood code as the subject and from .2 of a mile to 1.4-miles from the subject. The comparables consist of class 2-78 two-story dwellings of frame, masonry or frame and masonry exterior construction. Seven of the homes are 20 to 58 years old; no age data was provided for comparable #4. The comparables range in size from 2,536 to 3,786 square feet of living area. Each comparable has a full basement, central air conditioning, 2½, 3½ or 4½ bathrooms, one or two fireplaces, and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$26,000 to \$79,700 or from \$7.02 to \$21.86 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$57,560 or \$17.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,000. The subject's assessment reflects a market value of \$1,150,000 or \$356.92 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 has an improvement assessment of \$77,560 or \$24.07 per square foot of living area.

In response to the appellant's appraisal report, the board of review asserted that sale #3 according to assessment officials has 4,135 square feet of living area, not 4,013 square feet as depicted in

the appraisal. Similarly, appraisal sale #6 has according to the assessment officials has 4,004 square feet of living area, not 5,400 square feet as depicted in the appraisal. Lastly, the board of review contends that appraisal sales #1 through #3 are more than 1-mile distant from the subject property.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable properties. The data includes no information on recent sales (market value). The only substantive evidence submitted by the board of review consists of equity data for the four properties which are located in the same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of stucco, frame, masonry or frame and masonry exterior construction that are 22 to 30 years old. The homes range in size from 3,255 to 3,433 square feet of living area. Features include full basements, central air conditioning, 2½ or 3½ bathrooms, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$83,970 to \$88,505 or from \$24.97 to \$26.02 per square foot of living area. Based on this equity evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted on market value grounds.

The appellant submitted an appraisal of the subject property with an opinion of market value as of the lien date of January 1, 2022. In contrast, the board of review, although criticizing the reported dwelling sizes of two appraisal comparables and asserting that three of the appraisal comparables were more than a mile distant from the subject, the board of review provided no substantive market value evidence in order to support its assessment of the subject property, for consideration by the Property Tax Appeal Board.

Thus, on this limited record and based on the only market value evidence in the record, the Board finds the appraisal submitted by the appellant establishes the estimated market value of the subject property as of January 1, 2022 to be \$950,000.

Briefly addressing the board of review response to the appraisal evidence, first, the Property Tax Appeal Board finds that applying changed living area square footage figures to appraisal sales #3 and #6, results in sales prices of \$268.44 and \$411.84 per square foot of living area, including land, respectively. As these changes are both a downward and an upward adjustment, on this record, the Board finds the changes do not alone establish the opinion of value would or should change for the subject property. Furthermore, sale #3 is a 49-year-old home which is nearly 1,000 square feet larger than the subject and sale #6 is a 14-year-old home which is approximately 24% larger than the subject dwelling. As to the raw sales data, the Board finds

neither of these properties are sufficiently similar to the subject to qualify as the 'most similar comparables' to the subject. The board of review supplied insufficient evidence to make such a leap in logic. Secondly, while the board of review reported that three of the six appraisal sales were located more than a mile from the subject, again, the board of review did not establish the locational information for comparables #1, #2 and #3 would or should modify or adjust the final value conclusion for the subject property. The Board finds this is particularly true where the board of review provided no market value data to counter the appraised value conclusion provided in the appellant's evidence.

The subject's assessment reflects a market value of \$1,150,000 or \$356.92 per square foot of living area, including land, which is above the appraised value conclusion of \$950,000 or \$294.85 per square foot of living area, including land. Therefore, in the absence of opposing market value evidence to overcome the appraised value conclusion, the Property Tax Appeal Board finds the subject property had a market value of \$950,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

In the alternative, the taxpayer also contends assessment inequity as a 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 parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 as each property is located a mile or more distant from the subject property. The Board has also given reduced weight to appellant's comparables #1, #2, #3, #7 and #8, due to differences in age/lack of age information and/or dwelling size when compared to the subject.

The Property Tax Appeal Board finds the best equity comparables in the record are appellant's comparable #6 along with the board of review comparables. These properties have varying degrees of similar to the subject in age, location, dwelling size, foundation and other features. The comparables have improvement assessments ranging from \$53,000 to \$88,505 or from \$16.03 to \$26.02 per square foot of living area. After considering the reduction afforded on market value, the subject property has an improvement assessment of \$57,560 or \$17.86 per square foot of living area which falls within the range and at the lower end of the range of the best equity comparables in the record. Based on the foregoing analysis, the Board finds that no further reduction in the subject's assessment is warranted after the reduction on market value grounds. Therefore, the Board finds the appellant did not adequately demonstrate a further reduction on grounds of lack of assessment equity 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: _____

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: _____

August 19, 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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