



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

APPELLANT: Frank & Arlene Haynes  
DOCKET NO.: 22-22935.001-R-1  
PARCEL NO.: 05-21-115-014-1004

The parties of record before the Property Tax Appeal Board are Frank & Arlene Haynes, the appellants, by attorney Abby L. Strauss, of Schiller Law P.C. 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 **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:** \$1,938  
**IMPR.:** \$19,061  
**TOTAL:** \$20,999

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 residential condominium unit with 638 square feet of living area that is approximately 66 years old. The subject has a 12.0000% interest in the common elements of the condominium. The property has a 4,896 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-99 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 appellant submitted an appraisal estimating the subject property had a market value of \$130,000 as of January 1, 2021. The appraisal was prepared by Audrey Clamage, a certified residential real estate appraiser, to determine the market value of the subject as of January 1, 2021.

The appraiser explained the subject is located in a condominium with four residential units and two commercial units. The appraiser reported the subject to be in fair condition with several identified items of deferred maintenance and 30+ year old finishes.

Under the sales comparison approach, the appraiser selected three comparable sales located in Winnetka and either 0.76 of a mile or 1.21 miles from the subject. The comparables are residential condominium units ranging in size from 750 to 1,360 square feet of living area that are 102 years old. Each comparable has an updated kitchen and bathrooms. Comparables #1 and #2 have common amenities that include a bike room, storage, and laundry. Comparable #3 has central air conditioning and common amenities that include a swimming pool and an exercise room. The comparables sold from January to December 2021 for prices ranging from \$164,950 to \$197,750 or from \$139.71 to \$232.65 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in quality of construction, room count, dwelling size, and modernization to arrive at adjusted prices ranging from \$124,730 to \$160,330. The appraiser concluded a value of \$130,000 for the subject as of January 1, 2021.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,999. The subject's assessment reflects a market value of \$209,990 or \$329.14 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%.

In support of its contention of the correct assessment the board of review submitted a sales analysis based on one sale within the subject's condominium that occurred in October 2021 for a price of \$263,813. Based on this sale and this property's 12.0000% interest in the common elements of the condominium, the board of review computed a value for the condominium of \$2,198,441. Based on the subject's 12.0000% interest, the board of review calculated a value of \$263,813 for the subject. The board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the appellant's appraisal is the best evidence of the subject's market value compared to the one sale presented by the board of review.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted a sales analysis based on one sale in the subject's condominium in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser did not

select any sales within the subject's condominium despite one sale being available as shown by the board of review's evidence. The appraiser did not explain why comparables located more than one mile were selected and a sale within the same condominium was not selected. The appellants did not refute the sale presented by the board of review in their written rebuttal. Moreover, the appraisal sale #3 is a substantially larger dwelling than the subject and has common amenities that are superior to the subject for which no adjustments were made. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value.

The Board finds the best evidence of market value to be the sales analysis presented by the board of review, which is based on a sale within the subject's condominium and has the same percentage interest in the common elements of the condominium as the subject. The subject's assessment reflects a market value of \$209,990 or \$329.14 per square foot of living area, including land, which is below the value of \$263,813 computed in the board of review's sales analysis. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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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