FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Ryan Tripton
DOCKET NO.:	22-22980.001-R-1
PARCEL NO.:	05-18-222-004-0000

The parties of record before the Property Tax Appeal Board are Ryan Tripton, the appellant(s); the Cook County Board of Review; the New Trier H.S.D. #203 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz in Chicago.

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:	$29,813
IMPR.:	$138,504
TOTAL:	$168,317

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, single-family dwelling of frame construction with 3,669 square feet of living area. Features of the dwelling include five baths, a full finished basement, and one fireplace. The dwelling was constructed in 2022. The subject is a class 2-78 property under the Cook County Property Classification Ordinance. The property has a 11,925 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven class 2-09 and one 2-08 comparables with varying degrees of similarities to the subject. The comparable dwellings are two-story, single-family dwelling of frame, frame and masonry or masonry construction that range in age from one to thirteen years old. The comparable dwellings range in size from 4,508 to 6,310 square feet of living area and located within 1.8 to 4.6 miles from the subject. Features include a full basement for comparables #1, #2, #3, #5, #6 and #8 and five to eight baths. The comparables have improvement assessments ranging from $17.76 to $40.54 per square foot of living area. The subject's improvement assessment is $37.75 per square foot of living area. In support of the equity comparables, the appellant submitted exterior and interior photographs of the eight comparables and the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced to $106,862.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $168,319. The subject has a total improvement assessment of $138,506 or $37.75 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables with varying degrees of similarities to the subject. The comparable dwellings are class 2-78, two-story, single-family dwelling of frame or masonry construction that range in age from eight to ten years old and located within one-quarter mile of the subject for comparables #1 and #2 and on the same block for comparable #4. The dwellings range in size from 3,008 to 3,716 square feet of living area. Features of the comparables include a full finished basement for comparables #1, #2, and #3 and two and one-half to five and one-half baths. These properties have improvement assessments ranging from $39.94 to $47.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In support of the subject's assessment, the intervenor submitted six equity comparables with varying degrees of similarities to the subject. The intervenor's comparables #1, #2, #3 and #4 are the same as the board of review's comparables. The intervenor's comparables are class 2-78, two-story single-family dwellings of frame, stucco or masonry construction that range in age from seven to eleven years old. The comparables and are all located in the same neighborhood code and have the same class as the subject. The dwellings range in size from 3,008 to 3,716 square feet of living area. Features include a full basement and two and one-half to five and one-half baths. These properties have improvement assessments ranging from $37.18 to $47.90 per square foot of living area. In support of the comparables, the intervenor submitted Cook County Assessor printouts for each of the comparables. The intervenor distinguished the appellant's comparables based on location, class, size, lot size, and number of baths and amenities. Based on this evidence, the intervenor requested confirmation of the subject's assessment.

At hearing, the appellant reaffirmed and reviewed the evidence previously submitted and requested removal of comparables #4, #5 and #8 and attested that the two-mile radius of subject is superior to the subject. The appellant requested a reduction in the subject's total assessed value.

At hearing, the board of review reaffirmed and reviewed the evidence previously submitted and distinguished the appellant's comparables based on construction, location, building and lot size. The board of review submitted Cook County Assessor printouts confirming that the appellant's grid sheet evidence includes incorrect/lower total assessment values for comparables #2, #3, #6 and #7. The board of review requested confirmation of the subject's assessment.

At hearing, the intervenor reaffirmed and reviewed the evidence previously submitted. The intervenor distinguished the appellant's comparables based on neighborhood code, lot size, class, and age. The intervenor requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 Board finds the best evidence of assessment equity to be the intervenor's comparables #1, #2, #3 and #4 and the board of review's comparable #1, #2, #3 and #4. These comparables had improvement assessments that ranged from $39.94 to $47.90 per square foot of living area. The subject's improvement assessment of $37.75 per square foot of living area falls below the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location and class, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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:

C E R T I F I C A T I O N

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: June 17, 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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