



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

APPELLANT: 805 09 W Elm LLC
DOCKET NO.: 22-23856.001-R-1
PARCEL NO.: 05-20-208-007-0000

The parties of record before the Property Tax Appeal Board are 805 09 W Elm LLC, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$11,470
IMPR.: \$112,743
TOTAL: \$124,213

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 2-story, mixed-use building of masonry exterior construction with 5,892 square feet of building area. The building is approximately 101 years old. Features include an unfinished basement, six full bathrooms, two half bathrooms, and a 3-car garage. The property has a 4,171 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 4,930 to 10,160 square feet of building area. The comparables range in age from 78 to 104 years old. The comparables each have a full basement, two of which are finished with

apartments. Each comparable has two or four full bathrooms and one or two half bathrooms. Two comparables each have central air conditioning and a 4-car garage. The comparables have improvement assessments ranging from \$57,493 to \$186,495 or from \$10.53 to \$18.36 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$80,514 or \$13.66 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 \$124,213. The subject property has an improvement assessment of \$112,743 or \$19.13 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 1-story or 2-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 2,050 to 5,088 square feet of building area. The comparables range in age from 104 to 116 years old. Two comparables each have a partial basement and one comparable has a slab foundation. Each comparable has one or two full bathrooms and one or two half bathrooms. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$63,963 to \$120,166 or from \$19.49 to \$31.86 per square foot of building area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 as well as the board of review comparables #2 and #3 due to substantial differences from the subject in building size and/or lack of a garage amenity, which is a feature of the subject. Further, board of review comparable #2 has a slab foundation, in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 as well as board of review comparable #1 which are overall more similar to the subject in design/class and building size with varying degrees of similarity in age, bathroom count, basement finish, and other features. The best comparables have improvement assessments of \$57,493 and \$99,175 or \$10.53 and \$19.49 per square foot of building area. The subject's improvement assessment of \$112,743 or \$19.13 per square foot of building area exceeds the best comparables on an overall basis but is bracketed on a per square foot basis. However, after considering appropriate adjustments to the three best comparables for differences from the subject, including but not limited to subject's larger dwelling size and bathroom count, the Board finds the appellant did not demonstrate that the subject's improvement was inequitably assessed and 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: October 21, 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

AGENCY

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