



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

APPELLANT: Lindsday Anthony  
DOCKET NO.: 22-23976.001-R-1  
PARCEL NO.: 05-20-114-010-0000

The parties of record before the Property Tax Appeal Board are Lindsday Anthony, the appellant, by attorney Michael R. O'Malley, 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:** \$29,205  
**IMPR.:** \$177,151  
**TOTAL:** \$206,356

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 4,185 square feet of living area. The dwelling is 7 years old.<sup>1</sup> Features of the home include a basement with finished area, 5 full and 1 half bathrooms, central air conditioning, 2 fireplaces and a 2-car garage. The property has a 10,620 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information, including property characteristics printouts, on five comparables located within the same neighborhood

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<sup>1</sup> The Board finds the subject is a class 2-08 property with a 7 year old dwelling as disclosed by the board of review, and was not refuted by the appellant.

code as the subject. The comparables are class 2-08, 2-story dwellings<sup>2</sup> of frame, masonry or frame and masonry exterior construction ranging in size from 3,872 to 4,585 square feet of living area. The homes are from 7 to 24 years old. Each comparable has a basement with finished area, from 2 to 5 full and 1 half bathroom, central air conditioning, 1 to 3 fireplaces, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$117,431 to \$163,288 or from \$30.33 to \$37.16 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$149,027 or \$35.61 per square foot of living area.

The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$206,356. The subject property has an improvement assessment of \$177,151 or \$42.33 per square foot of living area<sup>3</sup>

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on three comparables located within the same neighborhood code as the subject. The board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 4,105 to 4,585 square feet of living area. The homes are from 5 to 15 years old. Each comparable has a basement with finished area, 2 to 6 full and 1 half bathrooms, central air conditioning, 2 fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$154,662 to \$192,287 or from \$35.61 to \$46.84 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends improvement 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 a total of seven comparables for the Board's consideration, as one comparable is common to both parties. The Board gives less weight to the appellant's comparables #1 and #2 due to their considerably older ages when compared to the subject property.

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<sup>2</sup> The property characteristics printouts provided by the appellant indicate the appellant's comparables are class 2-08 properties and not class 2-06 properties as indicated in the appellant's grid analysis.

<sup>3</sup> The Board of Review's Notes on Appeal reports a total assessment for the subject property which disagrees with its Final Decision. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision provided by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5, the parties' common comparable, and the board of review comparables #2 and #3. These comparables are relatively similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments ranging from \$147,663 to \$192,287 or from \$35.61 to \$46.84 per square foot of living area. The subject's improvement assessment of \$177,151 or \$42.33 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: \_\_\_\_\_

September 15, 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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