FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sylvia Margolies
DOCKET NO.: 22-24079.001-R-1
PARCEL NO.: 05-29-100-084-0000

The parties of record before the Property Tax Appeal Board are Sylvia Margolies, the appellant, 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:	$81,474
IMPR.:	$133,573
TOTAL:	$215,047

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 dwelling of frame and masonry exterior construction with 6,274 square feet of living area. The dwelling is approximately 91 years old. Features include a full basement with finished area,[1] four fireplaces, and a 4-car garage. The board of review disclosed the subject has other improvements, but no details were provided. The property has a 58,196 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 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 six equity

[1] The board of review disclosed the subject has a full basement with finished area, which was unrefuted by the appellant.

comparables with the subject's assessment neighborhood code. The comparables are improved with class 2-09 dwellings of frame and masonry exterior construction ranging in size from 5,630 to 7,084 square feet of living area. The dwellings range in age from 65 to 98 years old. Five comparables each have a full or partial basement, but no data was supplied on whether they have basement finish, and one comparable has a slab foundation. Five comparables each have central air conditioning. Each comparable has from one to four fireplaces and from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from $84,239 to $118,548 or from $11.89 to $20.93 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated March 27, 2023 for the 2022 tax year disclosing the subject has a total assessment of $215,047. The Residential Appeal petition filed by the appellant also disclosed that the subject has an improvement assessment of $133,573 or $21.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-09 dwellings of frame and masonry exterior construction ranging in size from 5,084 to 6,610 square feet of living area. The dwellings range in age from 84 to 97 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, from two to six fireplaces, and from a 2-car to a 4-car garage. Comparable #2 was reported to have other improvements, but additional details were not provided. The comparables have improvement assessments ranging from $127,986 to $200,568 or from $25.17 to $31.16 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

In written rebuttal, the appellant the pointed out differences in living area between the subject property and the board of review comparables #1 and #2.

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 ten suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5 as well as board of review comparables #1 and #2 which differ substantially from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #6 as well as board of review comparables #3 and #4 which are more similar to the subject in class, age, and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments ranging from $110,020 to $200,568 or from $17.77 to $30.34 per square foot of living area. The subject's improvement assessment of $133,573 or $21.29 per square foot of living area falls within the range established by the best comparables in this record. After considering the necessary adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence 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: ____________________ ____________________

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: 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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