



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

APPELLANT: Jonathan Peters  
DOCKET NO.: 22-24178.001-R-1  
PARCEL NO.: 05-20-219-004-0000

The parties of record before the Property Tax Appeal Board are Jonathan Peters, the appellant, by Dora Cornelio, attorney-at-law 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:** \$25,712  
**IMPR.:** \$112,641  
**TOTAL:** \$138,353

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 is improved with a two-story dwelling of masonry exterior construction containing 3,248 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a full basement with a recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 9,350 square foot site located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-78 properties improved with 2-story dwellings of frame exterior construction that range in size from 3,014 to 3,443 square feet of living area. The homes range in age from 26 to 58 years old. Four comparables have full basements with a recreation room and one comparable has a slab

foundation. Each comparable has 1 or 2 fireplaces, 2½ or 3½ bathrooms, and a 2-car garage. Four comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$72,663 to \$83,663 or from \$24.01 to \$25.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$79,283.

The appellant submitted a copy of the decision issued by the board of review disclosing the subject had a final total assessment of \$138,353. The appellant indicated the subject has an improvement assessment of \$112,641 or \$34.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on three equity comparables composed of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,198 to 3,419 square feet of living area. The dwellings range in age from 15 to 17 years old. Each property has a full basement with two having finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$120,538 to \$125,991 or from \$36.85 to \$37.69 per square foot of living area.

### **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 information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #3 due to differences from the subject in age and the fact the property has no central air conditioning, a feature of the subject property. The Board gives less weight to appellant's comparable #4 due differences from the subject in age and the fact the property has a slab foundation, unlike the subject's full basement with finished area. The Board gives most weight to appellant's comparables #1, #2 and #5 as well as the board of review comparables that range in size from 3,014 to 3,443 square feet of living area and in age from 15 to 34 years old. The comparables have varying degrees of similarity to the subject in features that require adjustments to make them more equivalent to the subject property. Their improvement assessments range from \$72,663 to \$125,991 or from \$24.01 to \$37.69 per square foot of living area, which is a relatively wide range with little explanation in the record for this divergence although the variance may be due in part to differences in exterior construction. The comparable most similar to the subject in location as well as being similar in exterior construction is board of review comparable #1 with an improvement assessment of \$125,991 or \$36.85 per square foot of living area. The subject's improvement assessment of \$112,641 or

\$34.68 per square foot of living area falls within the range established by the best comparables in this record and is below the assessment of the most similar comparable to the subject in terms of location. Based on this record 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: \_\_\_\_\_

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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