



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

APPELLANT: Brian Muate
DOCKET NO.: 22-24200.001-R-1
PARCEL NO.: 05-20-103-009-0000

The parties of record before the Property Tax Appeal Board are Brian Muate, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, 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: \$25,162
IMPR.: \$125,837
TOTAL: \$150,999

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 construction with 3,590 square feet of living area which is approximately 22 years old. Features of the home include 4½ baths, a full basement finished with a recreation room, central air conditioning, three fireplaces, and a 2-car garage. The property has a 9,150 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-78 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation (market value) and assessment inequity (uniformity) with respect to the improvement as the bases of the appeal. In support of the market value claim, the appellant submitted a grid with information on a total of nine comparable sales of properties located from .25 to .76 of a mile from the subject with seven properties being within the same

¹ Two or more story residence, up to 62 years old, ranging in size from 2,001 to 3,800 square feet of living area.

assessment neighborhood code as the subject property. The sale comparables have sites ranging from 7,375 to 14,600 that are improved with 2-story, class 2-78 dwellings of masonry, stucco, or frame and masonry construction ranging in size from 2,988 to 3,726 square feet of living area and ranging in age from 14 to 62 years old. Each comparable features 2 or 3 full baths and 1 half-bath. Each home also has a full basement with all but one being finished. Each dwelling has central air conditioning, one or two fireplaces, and either a 500 or 625 square foot garage. The sales occurred from April 2019 to April 2021 for prices ranging from \$1,100,000 to \$1,355,000 or from \$308.37 to \$410.75 per square foot of living area, land included. The appellant also submitted Multiple Listing Service (MLS) sheets associated with the sale of each property.

With regard to the uniformity claim, the appellant submitted eight equity comparables located from .05 to .24 of a mile from the subject, with all but one sharing the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-78 dwellings of frame, masonry, or frame and masonry construction ranging in size from 3,127 to 3,705 square feet of living area and ranging in age from 22 to 60 years old. Each home has a full basement, six of which are finished. Each comparable also has 2 or 3 full baths and 1 or 2 half-baths, 1 or 2 fireplaces, and a 500 square foot garage. Seven homes have central air conditioning. The comparables have improvement assessments ranging from \$80,630 to \$110,838 or from \$22.00 to \$32.00 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$124,524. The requested assessment would reflect a total market value of \$1,245,240 or \$346.86 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$99,361 or \$27.68 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 \$150,999. The subject's assessment reflects a market value of \$1,509,990 or \$420.61 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$125,837 or \$35.05 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four comparables properties located within ¼ of a mile or within the same subarea as the subject, and within the same assessment neighborhood code as the subject property, with two of the four properties containing sales data. The comparables consist of 2-story, class 2-78 dwellings of frame and masonry construction ranging in size from 3,200 to 3,509 square feet of living area and ranging in age from 13 to 20 years old. Each comparable features a full basement, three of which are finished with recreation rooms. Each comparable also has central air conditioning, two fireplaces, and a 2-car garage. The two sales occurred in September 2019 and October 2020 for prices of \$1,510,000 and \$1,613,750 or for \$445.30 and \$459.89 per square foot of living area, land included. The comparables have improvement assessments that range from \$126,780 to \$138,662 or from \$38.13 to \$39.62 per square foot of living area.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on the basis of overvaluation.

With respect to the overvaluation argument, the parties submitted for the Board's consideration a total of eleven suggested comparables containing sales data. The Board gave less weight to appellant's comparables #2, #3, #4, #5, #6, and #8, along with board of review comparable #4 based on their differing age or sale dates being too remote in time from the subject's January 1, 2022 assessment date at issue and thus less likely to be reflective of subject's market value as of that date than the remaining comparable sales that occurred more proximate in time to the lien date at issue.

The Board finds the remaining comparable sales to be overall similar to the subject in physical proximity, design/class, dwelling size, finished basement area, and some features. These comparables sold from August 2020 to April 2021 for prices ranging from \$1,149,000 to \$1,613,750 or from \$308.37 to \$459.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,509,990 or \$420.61 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value basis and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

Alternatively, 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 parties submitted a total of twelve equity comparables in support of their uniformity arguments. The Board gave less weight to appellant's equity comparables #1, #2, #3, #5, and #7 based on their significantly older ages, significantly smaller dwelling size, or dissimilar unfinished basement relative to the subject. The Board also gave less weight to board of review comparables #1 and #3 based on their lack of basement finish area, dissimilar to the subject's finished basement and significantly smaller dwelling size relative to the subject. The Board finds the remaining comparables to be overall most similar to the subject in location as well as design/class, dwelling size, finished basement area, and some features. However, appellant's best comparables have smaller bathroom counts, and the board of review best comparables have

higher bathroom counts than the subject property. The best equity comparables in the record have improvement assessments ranging from \$105,600 to \$138,662 or from \$28.79 to \$39.52 per square foot of living area. The subject's improvement assessment of \$125,837 or \$35.05 per square foot of living area falls well within the range established by the most similar equity comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

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 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.

In conclusion, after considering adjustments to the comparables for differences in some features when compared to the subject, such as bathroom count and dwelling size, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and, thus, no reduction in the subject's improvement assessment is warranted on the grounds of inequity in assessment (uniformity).

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 16, 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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