FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Menton
DOCKET NO.: 22-24222.001-R-1
PARCEL NO.: 05-28-202-014-0000

The parties of record before the Property Tax Appeal Board are John Menton, 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:	$44,121
IMPR.:	$61,879
TOTAL:	$106,000

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 frame exterior construction containing square feet of living area. The dwelling is approximately 107 years old. Features of the property include a basement, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 13,370 square foot site located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-06 properties improved with two-story dwellings of stucco, frame, masonry, or frame and masonry exterior construction that range in size from 2,562 to 4,515 square feet of living area. The homes range in age 99 to 116 years old. Each comparable has a full basement with four having finished area, one or two fireplaces and a 1-car, 2-car or 2.5-car garage. The comparables have 2, 3, or 4 full bathrooms and 1 or 2 half bathrooms. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from $31,500 to $71,185 or from $11.91 to $15.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $51,315.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $106,000. The subject property has an improvement assessment of $61,879 or $16.27 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 composed of class 2-06 properties improved with two-story dwellings of frame exterior construction that range in size from 3,449 to 3,818 square feet of living area. The dwellings range in age from 117 to 126 years old. Each property has a full or partial basement with two having finished area, central air conditioning, one or two fireplaces, and a 2-car or 3-car garage. The comparables have 2 or 3 full bathrooms and three comparables have an additional 1 or 2 half bathrooms. Comparables #2 and #3 are described as having other improvements but no further details were provided. The comparables have different assessment neighborhood codes than the subject and are located ¼ of a mile from the subject property in Kenilworth. The comparables have improvement assessments ranging from $110,830 to $137,750 or from $32.13 to $36.08 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 nine equity comparables with the same classification code as the subject property to support their respective positions. The comparables submitted by the appellant differ from the subject in size with comparables #2, #3 and #5 being approximately 31% or 33% smaller than the subject dwelling while comparables #1 and #4 being approximately 15% and 19% larger than the subject. Comparables #2, #3 and #5 require upward adjustments to make them more equivalent to the subject in dwelling size. Conversely, appellant's comparable #1 and #4 require downward adjustments to make them more equivalent to the subject in dwelling size. The appellant's comparables have varying degrees of similarity to the subject in features indicating adjustments would be appropriate to make them more equivalent to the subject property. The appellant's comparables have improvement assessments ranging from $31,500 to $71,185 or from $11.91 to $15.89 per square foot of living area. The subject's improvement assessment of $61,879 or $16.27 per square foot of living area is within the range of the overall improvement assessments but above the range on a per square foot of living area basis as established by the appellant's comparables. After considering the appropriate adjustments to the comparables for differences from the subject in size and feature, the Board finds these comparables demonstrate the subject is being equitably assessed.

The board of review comparables are more similar to the subject dwelling in size than are the comparables provided by the appellant, however, the board of review comparables differ from the subject in location, which detracts from the weight given these properties. Nevertheless, the board of review comparables have improvement assessments that range from $110,830 to $137,750 or from $32.13 to $36.08 per square foot of living area. The subject's improvement assessment of $61,879 or $16.27 per square foot of living area falls significantly below the range established by the board of review comparables, which tends to demonstrate the subject is being equitably assessed given the differences in 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:

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: 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

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