



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

APPELLANT: Courtney Hardy
DOCKET NO.: 22-24249.001-R-1
PARCEL NO.: 05-18-224-002-0000

The parties of record before the Property Tax Appeal Board are Courtney Hardy, the appellant, by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC, in Des Plaines, 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: \$25,000
IMPR.: \$155,000
TOTAL: \$180,000

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 consists of a two-story dwelling of frame exterior construction with 3,935 square feet of living area and which is approximately 1 year old. Features include a full basement, central air conditioning, 4½ bathrooms, and a two-car garage. The property has a 10,000 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject and from .34 to .90 of a mile from the subject. The comparables consist of class 2-08 two-story dwellings of frame or masonry exterior construction which are either 6 or 9 years old. The dwellings range in size

from 3,921 to 4,321 square feet of living area. Each comparable has a full basement, central air conditioning, 4 or 5 full bathrooms, 1 or 2 half-baths, two or four fireplaces, and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$105,914 to \$149,548 or from \$26.46 to \$38.14 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$124,621 or \$31.67 per square foot of living area, which the appellant contends is the "uniform assessed value" of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" on a different property with a different address. The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$180,000. The subject property has an improvement assessment of \$155,000 or \$39.39 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-08 two-story dwellings of either frame or masonry exterior construction which are 106 and 18 years old, respectively. The dwellings contain 2,669 and 4,024 square feet of living area, respectively, with full basements, 2 or 3 full bathrooms, 1 and 2 half-baths, central air conditioning, one and two fireplaces, and either a 2-car or a 2.5-car garage. The comparables have improvement assessments of \$156,563 and \$197,945 or \$38.91 and \$74.16 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 five suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1, due to a significant difference in age as the comparable is 106 years old and the subject is 1 year old.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables along with board of review comparable #2, which present various degrees of similarity to the subject. These best comparables necessitate adjustments to account for differences in age, as the subject is newer than each of these comparables. In addition, adjustments are necessary for differences in dwelling size, bathroom count, fireplace amenity, and/or garage size when compared to the subject. The best comparables have improvement assessments ranging from \$105,914 to \$156,563 or from \$26.46 to \$38.91 per square foot of living area. The subject's improvement assessment of \$155,000 or \$39.39 per square foot of

living area is within the range of the best comparables in terms of overall improvement assessment and slightly above the range on a per-square-foot of living area basis, which the Board finds to be logical after considering necessary adjustments given the subject's age of 1 year in contrast to comparable dwellings ranging in age from 6 to 18 years old.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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: _____

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: _____

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

AGENCY

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