



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

APPELLANT: John Peterson
DOCKET NO.: 22-24418.001-R-1
PARCEL NO.: 05-21-108-004-0000

The parties of record before the Property Tax Appeal Board are John Peterson, 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: \$37,679
IMPR.: \$112,320
TOTAL: \$149,999

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 exterior construction with 3,659 square feet of living area. The dwelling is approximately 79 years old. Features of the home include a partial basement with finished area, central air conditioning, 2 fireplaces, and a 1½-car garage. The property has a 13,457 square foot site and is 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables that are located in Glencoe or Winnetka and within the same assessment neighborhood as the subject. Four comparables are also located along the same street as the subject property. The comparables consist of class 2-06 dwellings of frame and masonry

exterior construction ranging in size from 3,460 to 4,003 square feet of living area. The dwellings are 66 to 116 years old. Seven dwellings have full or partial basements, but no data was provided regarding whether the basements have finished area, if any. One comparable has slab foundation. Seven comparables have central air conditioning, and each comparable has from 1 to 3 fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$30,385 to \$94,000 or from \$8.02 to \$25.68 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$74,351 or \$20.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$149,999. The subject property has an improvement assessment of \$112,320 or \$30.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables that are located in Winnetka and within the same assessment neighborhood and the same street as the subject. The comparables consist of class 2-06, 2-story dwellings of frame and masonry exterior construction ranging in size from 3,410 to 3,818 square feet of living area. The comparables are 70 to 84 years old. The dwellings have full or partial basements with finished area. Each comparable has central air conditioning and 1 to 3 fireplaces, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$116,895 to \$118,424 or from \$30.70 to \$34.28 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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 eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are not located in Winnetka, like the subject property, and/or are less similar to the subject dwelling in age, size or foundation type than the board of review comparables. Moreover, none of the appellant's comparables were reported to have basement finish, which is a feature of the subject. In addition, the appellant's comparable #1 appears to be an outlier with its significantly lower improvement assessment relative to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables that are located in Winnetka along the subject's same street. These comparables are also relatively similar to the subject in design, age, dwelling size and basement finish but have varying degrees of similarity in other features. These three comparables have improvement

assessments ranging from \$116,895 to \$118,424 or from \$30.70 to \$34.28 per square foot of living area. The subject's improvement assessment of \$112,320 or \$30.70 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and matches the comparable at the lower end of the range on a per-square-foot basis. After considering 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Peterson, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602