



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

APPELLANT: Dan Aliaga  
DOCKET NO.: 22-24993.001-R-1 through 22-24993.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dan Aliaga, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-24993.001-R-1	05-20-224-006-0000	14,823	50,887	\$65,710
22-24993.002-R-1	05-20-224-008-0000	14,295	50,495	\$64,790

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 masonry exterior construction with 3,469 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a full basement with finished area, central air conditioning, 4½ bathrooms, a fireplace and a two-car garage. The two-parcel property has a combined 10,588 square foot site and is 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's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on March 3, 2021, for 1,305,000. The appellant further reported the seller was Hutchen, the parties to the transaction were not related and the property was sold using a Realtor after having been advertised with the Multiple Listing Service (MLS) for a

period of 29 days. The property was not sold due to a foreclosure action and no contract for deed was involved in the sale. In further support, the appellant submitted a copy of the MLS listing sheet for the subject depicting an original asking price of \$1,350,000 before the sale was concluded at \$1,305,000. A copy of the Settlement Statement reiterates the sale price and the date of sale along with depicting the distribution of commissions to two entities as listing and selling brokers along with a copy of the real estate contract which again depicts the reported sale price.

Appellant also requested application of the 2020 residential three-year median level of assessment of 8.83% as determined by the Illinois Department of Revenue (IDOR) supported by an IDOR press release dated October 18, 2022. Thus, based on the sale price and the application of the 8.83% level of assessment, the appellant requested a reduced total assessment of \$115,231.<sup>1</sup>

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price at an assessment level of 8.83%.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject two parcels of \$137,376. The subject's assessment reflects a combined market value of \$1,373,760 or \$396.01 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In response to the appeal, the board of review acknowledged that the two parcels sold in 2021 for a price of \$1,305,000.

In support of its contention of the correct assessment, besides agreeing to the reported sale price of the subject, the board of review submitted information on four comparable sales.<sup>2</sup> Comparable #1 is located in the same neighborhood code as the subject and all four comparables are reported to be in the "subarea" of the subject. The parcels range in size from 8,850 to 23,040 square feet of land area which are improved with either class 2-04, 2-06 or 2-78, 1.5-story or 2-story dwellings of, of frame or frame and masonry exterior construction. The homes range in age from 27 to 67 years old and range in size from 2,922 to 3,266 square feet of living area. Features include full or partial basements, one of which has finished area, central air conditioning, 2½ or 3½ bathrooms, one or two fireplaces and a two-car garage. The comparables sold from November 2020 to November 2022 for prices ranging from \$1,515,000 to \$1,525,000 or from \$410.70 to \$518.48 per square foot of living area, including land.

In rebuttal, appellant modified the argument of the level of assessment to be applied to the subject based on an IDOR press release dated September 5, 2023, depicting a three-year median level of assessment for residential properties in 2022 calculated to be 9.16%. As part of the submission, the appellant noted this press release was not available at the time the appeal was filed. Thus, the appellant proposes a modified total assessment reduction to \$119,538.<sup>3</sup>

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<sup>1</sup> Calculated as  $\$1,305,000 \times 8.83\% = \$115,232$ , rounded.

<sup>2</sup> The board of review submitted the same four sales for each of the two sets of "Board of Review Notes on Appeal."

<sup>3</sup> Calculated as  $\$1,305,000 \times 9.16\% = \$119,538$ .

As to the comparables presented by the board of review, the appellant argues the data reflects “raw, unconfirmed and unadjusted” sales with no supporting documentation to confirm the data in the grid analysis. The data also is objected to due to lack of any adjustments such as for time, condition, location and/or other relevant factors/characteristics when compared to the subject. Thus, the appellant urges little weight be given to the board of review evidence. As the subject dwelling is situated on both parcels on appeal, the appellant also objects to the board of review analysis which allocates the assessment amongst the two parcels.

### **Conclusion of Law**

As an initial matter, the Board notes that an appellant’s claim is established as of the filing of the appeal petition and can only be amended once the board of review has been notified of the appeal in order to correct a technical defect, unless the amendment would be prejudicial to a party. (86 Ill.Admin.Code §1910.31(a)). Herein the Board finds that the appellant’s attempt to amend the appeal petition with new evidence of the 2022 IDOR three-year median assessment analysis is improper along with a different total assessment claim is not merely a technical amendment. As such, the appellant’s unilateral attempt to amend this appeal and supplement the record with new documentation without following full motion practice procedures of the Property Tax Appeal Board in order to ascertain the positions of both parties is **denied**.

As to the merits of the appeal, the appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 29 days. In further support of the transaction, the appellant submitted a copy of the the Settlement Statement, and sales contract.

The board of review reported as part of its submission that the subject property sold in 2021 for \$1,305,000. As to the four comparable sales presented by the board of review, the Property Tax Appeal Board has given reduced weight to board of review comparables #2, #3 and #4, due to significant differences in classification, dwelling size and/or story height given the evidence of the sale of the subject in the record along with board of review comparable #1, which supports the sale of the subject as reasonable at the time of sale. Comparable #1 depicts a December 2020 sale price of \$1,320,00, including land, for a two-story dwelling of frame exterior construction that contains 3,214 square feet of living area which supports the data on the recent sale of the subject.

The Board finds the agreed upon purchase price of \$1,305,000 is below the market value reflected by the assessment of \$1,373,760. The Board finds the board of review did not present

any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Instead, the board of review agreed the subject property sold as reported by the appellant.

Finally, the Board has given little consideration to the appellant's request to apply a three-year median level of assessment for tax year 2020 class 2 property as set forth in a press release issued by IDOR. There is no data support for the figure such as the underlying studies to arrive at the purported three-year median level for residential properties. Thus, the Board finds the appellant's request and supporting information insufficient probative evidence to veer from application of the Cook County Ordinance level of 10% for class 2 properties. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

Based on this record, the Board finds the subject property had a market value of \$1,305,000 as of January 1, 2022. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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

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