



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

APPELLANT: Siim Soot
DOCKET NO.: 22-25196.001-R-1
PARCEL NO.: 05-17-413-039-0000

The parties of record before the Property Tax Appeal Board are Siim Soot, the appellant; 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: \$24,156
IMPR.: \$58,774
TOTAL: \$82,930

Subject only to the State multiplier as applicable.

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, 76-year-old, single-family dwelling of frame and masonry construction with 2,350 square feet of living area. Features of the home include two fireplaces, a partially unfinished basement, heat, four bedrooms, and a two-car garage. The property has a 7,320-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 as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables. These properties have either, frame and masonry, frame, or stucco construction. They range: in age from 99 to 110 years old; in size from 2,422 to 2,888 square feet of living area; and in improvement assessment from \$12.30 to \$19.86 per square foot of living area. Based on this evidence, the appellant requests a total assessed value of \$690,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,931. The subject property has an improvement assessment of \$587,750 or \$25.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. These properties are described as two-story dwellings with frame and masonry construction. They range: in age from 3 to 5 years old; in size from 2,222 to 2,580 square feet of living area; and in improvement assessment from \$25.28 to \$48.28 per square foot of living area.

At the hearing, the appellant stated the subject property is located two blocks north of the train station and the train station is just south of the subject property. The appellant further states during rush hour it's almost impossible to carry on a conversation when the train passes by. He also stated the trains are noisy when the trains are being cranked and when the train accelerates. The appellant further argued the garage is detached from the property and when he forgets something in the car, especially in the snow he has to walk a reasonable distance to retrieve items in the car.

During the hearing, the appellant stated he wanted to submit six more comparables before the hearing. The appellant stated he called the appeal board to submit new evidence. The appellant stated he called the appeal board twice and left a message for someone to call him back. The appellant emailed the comparables to the board of review's representative and the ALJ. In the hearing, the appellant read a document stating any additional evidence not already disclosed and the party seeks to enter into the evidence can be emailed to the ALJ and all parties during the virtual hearing. This appellant did not specifically state where he was reading this statement. The Property Tax Appeal Board 86 Illinois Administrative Code 1910.66(c) states rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. During the entire hearing, the board of review rested on its case and made no additional arguments.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds the best evidence of assessment equity to be the appellant's comparables #4, #5, and #8 and the board of review's comparables #1 and #2. These comparables ranged in improvement assessment of \$15.89 to \$48.28 per square foot of living area. The subject's improvement assessment of \$25.01 per square foot of living area falls within the range established by the best comparables in this record. These comparables were selected due to similarities to the subject property in living area square footage, age, and/or location. The Board gives no weight to the six comparables submitted during the hearing because the appellant failed to submit the comparables before the hearing to the Board and the board of review. After considering the differences between the suggested comparables and the subject, the Board finds the subject's improvement assessment is supported. 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: _____

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: March 18, 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

Siim Soot
678 Foxdale Ave.
Winnetka, IL 60093-1950

COUNTY

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