



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

APPELLANT: Paul & Leslie LeFebvre
DOCKET NO.: 22-25493.001-R-1
PARCEL NO.: 05-29-300-028-0000

The parties of record before the Property Tax Appeal Board are Paul & Leslie LeFebvre, the appellants, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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: \$45,616
IMPR.: \$124,350
TOTAL: \$169,966

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 6,822 square feet of living area that is approximately 37 years old. The features of the subject include 3½ baths, a full unfinished basement, central air conditioning, 2 fireplaces, and a 3-car garage. The property has a 32,583 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject property but did not disclose the proximity of the comparables to the subject property. The comparables

¹ Two-or-more story residence, any age, with 5,000 square feet or more of living area.

consist of 2-story, class 2-09 dwellings of masonry exterior construction ranging in size from 6,760 to 8,732 square feet of living area and ranging in age from 47 to 98 years old. Each comparable features from 3½ to 7½ baths, central air conditioning, from 1 to 5 fireplaces, and a 3-car, a 4-car, or a 5-car garage. The grids submitted by the appellants did not disclose whether the comparable dwellings have basements. The comparables have improvement assessments that range from \$67,830 to \$99,329 or from \$10.03 to \$11.89 per square foot of living area. The appellants' counsel also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,966. The subject property has an improvement assessment of \$124,350 or \$18.23 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located within ¼ of a mile or the same "subarea" as the subject, and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-09 dwellings of varying exteriors ranging in size from 6,458 to 7,057 square feet of living area and ranging in age from 22 to 99 years old. The comparables each feature a full or partial basement (one finished with a recreation room), from 2 to 4 fireplaces, and a 2-car, a 3-car, or a 4-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$141,656 to \$225,080 or from \$20.48 to \$34.00 per square foot of living area.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables in support of their positions. The Board gave less weight to appellants' comparables, along with board of review comparables #3 and #4 based on their significantly older ages relative to the subject dwelling and/or lack of descriptive information regarding their foundation. On this record, the Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are overall most similar to the subject in location, age, design, basement foundation, dwelling size, and some features. However, board of review comparable #2 has a higher bathroom count, finished basement area (dissimilar to the subject's unfinished basement), and two more fireplaces than the subject, suggesting that downward adjustments are necessary to this comparable for these differences in order to make it more similar to the subject. The two best comparables in the record have improvement assessments of \$144,555 and \$225,080 or \$20.48 and \$34.00 per square foot of living area. The subject's improvement assessment of \$124,350 or \$18.23 per square foot of living area is lower than the two best equity comparables in this record.

After considering adjustments to the best comparables for differences from the subject, the Board finds that the appellants did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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

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