



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

APPELLANT: Barbara Steinscheider
DOCKET NO.: 22-25662.001-R-1
PARCEL NO.: 05-18-402-035-0000

The parties of record before the Property Tax Appeal Board are Barbara Steinscheider, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, 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 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:

LAND: \$59,843
IMPR.: \$81,641
TOTAL: \$141,484

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 masonry exterior construction with 3,519 square feet of living area that is approximately 99 years old. The features of the subject include 3½ baths, a full basement finished with a recreation room, two fireplaces, and a 2-car garage. The property has a 34,196 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property¹ 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 six equity comparables located from .03 to .49 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06

¹ Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

dwelling of frame or frame and masonry exterior construction ranging in size from 3,252 to 4,246 square feet of living area and ranging in age from 64 to 97 years old. Each comparable features 3, 3½, or 5½ baths, a full unfinished basement, and a 2-car or a 3-car garage. Five comparables have central air conditioning and five comparables have 1 or 2 fireplaces. The comparables have improvement assessments that range from \$67,000 to \$97,965 or from \$16.88 to \$25.62 per square foot of living area. The appellant's counsel also submitted property information details for each comparable along with a brief requesting a reduction to the subject's improvement assessment of \$81,641 or \$23.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant's filing includes a final decision of the Cook County Board of Review disclosing the total assessment for the subject of \$157,847.² Subtracting the land assessment of \$59,843 from the total assessment calculates to an improvement assessment of \$98,004 or \$27.85 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 from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,460 to 4,577 square feet of living area and ranging in age from 77 to 94 years old. The comparables each feature 2 or 4 full bathrooms and 1 or 2 half-baths. Each comparable also has a partial or a full basement (two of which are finished with recreation rooms), central air conditioning, 1 or 2 fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$76,255 to \$157,393 or from \$30.90 to \$34.39 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables in support of their positions. The Board gave less weight to appellant's comparable #3 along with board of review comparables due to their significant differences from the subject in dwelling size. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1, #2, #4, #5, and #6 which are overall most similar to the subject in dwelling size as well as being similar in location, design, and some features. However, none of these comparables has a finished basement like the subject, suggesting that upward adjustments are needed to the comparables in order to make them more equivalent to the subject. Conversely, comparables #2, #4, #5, and #6 are newer in age relative to the subject, thus calling for downward adjustments to the comparables for this difference from the subject. The best comparables in this record have improvement assessments

² The board of review incorrectly reported the subject's total assessment in its Notes on Appeal.

ranging from \$67,000 to \$97,965 or from \$16.88 to \$25.62 per square foot of living area. The subject's improvement assessment of \$98,004 or \$27.85 per square foot of living area is above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellant established by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is 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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