



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

APPELLANT: Joseph & Virginia Pennell
DOCKET NO.: 22-27383.001-R-1
PARCEL NO.: 05-21-401-028-0000

The parties of record before the Property Tax Appeal Board are Joseph & Virginia Pennell, the appellants, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$28,050
IMPR.: \$103,617
TOTAL: \$131,667

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 containing 3,138 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement finished with a recreation room, central air conditioning, two fireplaces and a 2-car garage. The property has an approximately 8,500 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 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 that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,062 to 3,236 square feet of living area. The dwellings range in age from 23 to 49 years old. Three comparables each have a full unfinished basement and one comparable has a concrete slab foundation. Three comparables

each have central air conditioning, from one to three fireplaces and a 2-car garage. The comparables have improvement assessments that range from \$74,014 to \$103,950 or from \$23.00 to \$32.96 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$93,269 or \$29.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellants supplied a copy of the final decision disclosing the total assessment for the subject of \$131,667. The subject property has an improvement assessment of \$103,617 or \$33.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. Comparable #1 is the same property as the appellants' comparable #1. The comparables are improved with class 2-78, 2-story dwellings of masonry or frame exterior construction that range in size from 3,124 to 3,278 square feet of living area. The dwellings range in age from 2 to 24 years old. Each comparable has a full basement, two finished with a recreation room. The comparables each have central air conditioning, one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$103,950 to \$151,280 or from \$32.96 to \$47.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains seven suggested equity comparables for the Board's consideration with one comparable being common to both parties. The Board has given less weight to appellants' comparable #4 as well as board of review comparable #3 due to their dissimilar ages when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #3 along with board of review comparables #1, #2 and #4, which includes the common comparable. The Board finds that these comparables are most similar to the subject in location, design, dwelling size, age, and some features. These most similar comparables have improvement assessments ranging from \$97,775 to \$127,317 or from \$31.00 to \$38.84 per square foot of living area. The subject's improvement assessment of \$103,617 or \$33.0 per square foot of living area, falls within the range of the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds

the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

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