



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

APPELLANT: Philip Winter
DOCKET NO.: 23-20539.001-R-1
PARCEL NO.: 15-12-104-022-0000

The parties of record before the Property Tax Appeal Board are Philip Winter, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$10,205
IMPR.: \$56,711
TOTAL: \$66,916

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 2023 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 frame exterior construction with 2,254 square feet of living area. The dwelling is approximately 117 years old. Features of the home include a full basement with finished area, central air conditioning, 2 full and 1 half bathrooms and 2-car garage.¹ The property has a 7,850 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review describes the subject property as featuring 2 full and 1 half bathrooms; however, the appellant describes subject as featuring 2 bathrooms only. The Board finds the best description of the subject's property is in the board of review's Board of Review – Notes on Appeal Form PTAB-6, Section III Comparable Sales/Assessment Equity Grid Analysis which was unrefuted by appellant. The appellant failed to disclose the presence of half bathrooms in any of its comparables, despite such details being clearly indicated in the submitted property data sheets.

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 five equity comparables located within the subject's assessment neighborhood. The comparables are composed of class 2-06 two-story dwellings of stucco or masonry exterior construction, ranging in size from 2,226 to 2,472 square feet of living area. The homes are approximately 99 to 115 years old. Each property has a full basement with finished area, and 1 or 2 full bathrooms, with four comparables featuring an additional 1 half bathroom. Four comparables each have a 1-car or 2-car garage, three comparables each have 1 or 2 fireplaces, and two comparables each have central air conditioning. The comparables have improvement assessments that range from \$44,915 to \$51,232 or from \$20.09 to \$21.83 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$46,725 or \$20.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,916. The subject property has an improvement assessment of \$56,711 or \$25.16 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 within the subject's assessment neighborhood and subarea. The comparables are composed of class 2-06 two-story dwellings of stucco, or frame exterior construction ranging in size from 2,226 to 2,568 square feet of living area. The comparables are approximately 106 to 114 years old. Each comparable has a full basement, with two having finished area, 1 to 3 full bathrooms, with three comparables having an additional 1 half bathroom, central air conditioning, and a 2-car or 2.5-car garage. Three comparables each feature one fireplace. The comparables have improvement assessments that range from \$59,534 to \$68,360 or \$26.62 to \$26.86 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellant's comparables #2 and #4, as well as the board of review's comparables #1, #2, and #4, due to their significant age differences from the subject property. The Board also gives reduced weight to the appellant's comparable #5 because it lacks a garage, a feature present in the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparable #3 which are more similar to the subject in age, dwelling size, basement finished area, garage amenity and other features. However, the comparables have varying degrees of similarity to the subject in other features like central air conditioning, parcel and garage size, number of bathrooms and fireplaces, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$44,915 to \$59,534 or from \$20.09 to \$26.74 per square foot of living area. The subject's improvement assessment of \$56,711 or \$25.16 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

May 19, 2026



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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