



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

APPELLANT: Howard Manning
DOCKET NO.: 23-21683.001-R-1
PARCEL NO.: 05-18-223-008-0000

The parties of record before the Property Tax Appeal Board are Howard Manning, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, 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 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: \$29,813
IMPR.: \$62,477
TOTAL: \$92,290

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 is improved with a two-story, English style dwelling of dryvit and cedar exterior construction with 3,393 square feet of living area.¹ The dwelling is approximately 100 years old. Features of the home include a partial basement with finished area, 2½ bathrooms, central air conditioning, a fireplace and a two-car garage. The property has an approximately 11,920 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.²

¹ The parties differ as to the subject's dwelling size and garage size. The Board finds the best description of the subject is found in the appellant's appraisal which contained a schematic diagram with dimensions of the improvement and interior and exterior photographs of the property.

² The board of review disclosed the subject is a class 2-06 property, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$800,000 as of January 1, 2022. The appraisal was prepared by Robert Merel, a State of Illinois Certified Residential Real Estate Appraiser. The intended use of the report is to determine an opinion of market value for a tax appeal as of the effective date of the report.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales. The comparables are improved with either a contemporary, a bungalow or a Cape Cod style dwelling of stone and cedar, stucco or vinyl siding exterior construction that range in size from 3,069 to 3,862 square feet of living area. The homes range in age from 69 to 107 years old and have features with varying degrees of similarity when compared to the subject. The comparables have sites ranging in size from 7,950 to 17,125 square feet of land area and are located from .15 of a mile to 1.23 miles from the subject property. The sales occurred from February to May 2021 for prices ranging from \$795,000 to \$850,000 or from \$205.85 to \$273.38 per square foot of living area, including land. The appraiser adjusted comparables #1 and #2 for sales or financing concessions and also made adjustments to the comparables for differences from the subject resulting in adjusted prices ranging from \$704,000 to \$900,500 and opined an estimated value for the subject of \$800,000.

The appellant also revealed in the Residential Appeal petition that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$80,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,806. The subject's assessment reflects a market value of \$1,098,060 or \$323.63 per square foot of living area, including land, using 3,393 square feet of living area and when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are described as class 2-06 properties that are improved with two-story dwellings of stucco or masonry exterior construction ranging in size from 2,744 to 3,872 square feet of living area. The dwellings are from 90 to 108 years old. The comparables have features with varying degrees of similarity when compared to the subject. The comparables have sites that range in size from 10,920 to 18,300 square feet of land area and have the same assessment neighborhood code as the subject. The sales occurred from January 2021 to July 2023 for prices ranging from \$1,100,000 to \$1,804,686 or from \$400.87 to \$466.09 for per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that as of October 24, 2024 the subject property has a 2022 appeal pending before the Property Tax Appeal Board. The appellant argued that if the Property Tax Appeal Board renders a decision lowering the subject's assessment, said decision

will remain in effect for the remainder of the Triennial General Assessment Period. Therefore, the appellant asserted that the application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) should be determinative of the Property Tax Appeal Board's decision

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-23699. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision on September 16, 2025 lowering the total assessment of the subject property to \$92,290 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$92,290 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-23669 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$92,290. The record indicates that the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in New Trier Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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: October 21, 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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