



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

APPELLANT: Richard Nelson
DOCKET NO.: 23-22504.001-R-1
PARCEL NO.: 05-21-131-004-0000

The parties of record before the Property Tax Appeal Board are Richard Nelson, the appellant, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$46,035
IMPR.: \$69,438
TOTAL: \$115,473

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, single-family dwelling of frame construction. The dwelling is 132 years old, it has 3,348 square feet of living area, and it is located on a 13,950 square foot site in Winnetka, New Trier Township, Cook County. Its features include a full unfinished basement, a three-car garage, central air conditioning, a fireplace, three full bathrooms, and a half bath. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information about recent sales of four suggested comparable properties. These suggested comparables were sold between December 2020 and March 2023 for amounts ranging from \$805,000 to \$1,075,000, or between \$271.05 and \$311.02 per square foot of living

area, land included. Based on this evidence, appellant seeks to have the subject's assessed value reduced to \$95,902.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$115,473. This assessment reflects a value for the subject property of \$1,154,730 or \$334.90 per square foot of living area, land included, under the Cook County ordinance establishing a 10% level of assessment for residential property. In support of its contention of the correct assessment, the board of review submitted information about four suggested comparable properties, including sales information. Those properties were sold between October 2020 and June 2023 for amounts ranging from \$1,280,000 to \$2,150,000, or between \$398.45 and \$711.45 per square foot of living area, land included.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the appellant did not meet this burden of proof.

This Board finds that the best evidence of the subject property's value is the board of review's suggested comparables two and four and the appellant's suggested comparables two and three. Like the subject property, each of these comparables has a single-family home of frame construction with a full basement and at least one fireplace. Three of them have central air conditioning, like the subject. The dwellings of these four comparables are similar to the subject dwelling in age and living area size. They are all in the same subarea as the subject, and three are within three-tenths of a mile of the subject.

These comparable properties were sold between October 2020 and May 2021 for amounts ranging from \$915,000 to \$1,569,900 or between \$274.12 and \$430.40 per square foot of living area, land included. The subject's assessment reflects a value of \$334.90 per square foot of living area, land included. This is within the range suggested by the best comparables in the record, and below the assessed values per square foot of living area of two of them. Accordingly, the appellant has not met the applicable burden of showing overvaluation by a preponderance of the evidence, so an assessment reduction 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 15, 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

AGENCY

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