



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

APPELLANT: Claudia E. Miquelon Trust
DOCKET NO.: 23-23243.001-R-1
PARCEL NO.: 05-17-301-001-0000

The parties of record before the Property Tax Appeal Board are Claudia E. Miquelon Trust, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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 **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: \$48,015
IMPR.: \$83,135
TOTAL: \$131,150

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 4,134 square feet of living area.¹ The dwelling was constructed in 1881 and is approximately 142 years old. Features of the property include a partial basement, five full bathrooms, one half bathroom, central air conditioning, two fireplaces and a 2.5-car garage. The property has a 14,550 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.

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 three equity

¹ The parties differ as to the subject's dwelling size. The Board finds the best description of dwelling size is found in the property characteristic printout of the subject property provided by the appellant.

comparables that have the same assessment neighborhood code as the subject and are located from 335 feet to 2.5 miles from the subject property. The comparables are class 2-06 properties improved with two-story dwellings of frame or masonry exterior construction ranging in size from 4,353 to 4,546 square feet of living area. The dwellings range in age from 104 to 112 years old. Each comparable has a full basement, two or three full bathrooms, one or two fireplaces and a 2.5-car garage. Two comparables have central air conditioning and two comparables each have one or two additional half bathrooms. The comparables have improvement assessments that range from \$71,185 to \$87,530 or from \$15.77 to \$20.11 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,150. The subject property has an improvement assessment of \$83,135 or \$20.11 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 that have the same assessment neighborhood code as the subject and are located within the same block as the subject or approximately ¼ of a mile from the subject property. The comparables are class 2-06 properties improved with two-story dwellings of frame exterior construction ranging in size from 3,240 to 3,765 square feet of living area. The dwellings are from 104 to 123 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has from two to four full bathrooms, two or three fireplaces and a 2-car garage. Three comparables each have central air conditioning and either one or two additional half bathrooms. The comparables have improvement assessments ranging from \$73,564 to \$97,664 or from \$21.46 to \$27.01 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 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1, #3 and #4 due to differences from the subject in dwelling size and/or they lack central air conditioning, a feature of the subject. Additionally, the appellant's comparable #1 is located more than two miles from the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #2, which are located proximate to the subject and are overall more similar to the subject in dwelling size, design and some features. These two comparables have improvement assessments of \$87,530 and \$97,664 or \$20.11 and \$25.94 per square foot of living

area, respectively. The subject's improvement assessment of \$83,135 or \$20.11 per square foot of living area falls below the two best comparables in the record in terms of overall improvement assessment and is equal to the appellant's comparable #3 on a per square foot of living area basis, which has the lowest per square foot of living area assessment of the two best comparables in the record. After considering 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: _____

July 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

CLAUDIA E MIQUELON TRUST, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602