



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

APPELLANT: Max Polan  
DOCKET NO.: 23-30548.001-R-1  
PARCEL NO.: 05-18-225-015-0000

The parties of record before the Property Tax Appeal Board are Max Polan, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, 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 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:** \$25,000  
**IMPR.:** \$25,388  
**TOTAL:** \$50,388

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 2-story dwelling of masonry exterior construction with 2,355 square feet of living area. The dwelling is approximately 95 years old. Features of the home include two full and 1 half-bath, a partial unfinished basement, central air conditioning, one fireplace, and a 1-car garage. The property has a 10,000 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property<sup>1</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in March 2020 for a price of \$503,888 from Yuchen Pan and Yifan Cao. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property

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<sup>1</sup> Two-or-more story residence, over 62 years of age, with 2,201 to 4,999 square feet of living area.

was sold by a real estate agent, Katherine Harris, and the property was advertised for sale through the Multiple Listing Service (MLS) for 3 months. To document the sale, the appellant submitted a copy of the Settlement Statement associated with the sale of subject which disclosed real estate commission was paid. To further document the sale, the appellant submitted a copy of the Warranty Deed and the contract for purchase and sale reiterating the transaction between the said parties. Based on this evidence, the appellant requested a reduction in the subject's assessment of \$50,388.

The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 22-27108.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the total assessment of the subject property to \$50,388 based on the evidence in the record. The Residential Appeal form disclosed that the subject is an owner-occupied property which was not contested by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,000. The subject's assessment reflects a market value of \$660,000 or \$280.25 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review reported that 2022 was the first year of the general assessment cycle and that no equalization factor was issued.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same (survey) block and within the same assessment neighborhood code as the subject property. The comparables have sites containing 10,000 square feet of land area and are improved with 2-story, class 2-06 dwellings of frame or masonry exterior construction that range in size from 2,471 to 2,698 square feet of living area and range in age from 94 to 108 years old. Each comparable has two full baths and either one or two half-baths. Each comparable also has a full or partial unfinished basement, one or two fireplaces, and a 2-car or a 2.5-car garage. Two homes have central air conditioning. The sales occurred from April 2021 to August 2023 for prices ranging from \$880,000 to \$1,200,000 or from \$345.50 to \$484.85 per square foot of living area, including land. In addition, the board of review's grid analysis reported the subject sold for \$503,888 on March 6, 2020. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant's appeal is based on market value grounds. 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). The issue in this appeal, however, is whether the assessment of the subject property as established by the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 tax year should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The evidence in the record indicates that the subject property is an owner-occupied dwelling; the board of review reported that 2022 and 2023 tax years are within the same general assessment period for the subject property; the record contains no evidence indicating the subject property sold in an arm's-length transaction after the Board's decision; and the decision of the Property Tax Appeal Board has not been reversed or modified upon review.<sup>2</sup>

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<sup>2</sup> The decisions of the Board for the years 2022 and 2023 are being issued simultaneously.

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: \_\_\_\_\_

August 19, 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

AGENCY

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