



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

APPELLANT: Julia Werner
DOCKET NO.: 24-24590.001-R-1
PARCEL NO.: 05-18-106-008-0000

The parties of record before the Property Tax Appeal Board are Julia Werner, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$38,267
IMPR.: \$200,343
TOTAL: \$238,610

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 2024 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 masonry exterior construction with 6,071 square feet of living area. The dwelling is approximately 11 years old. Features of the property include a full basement with finished area,¹ central air conditioning, seven full bathrooms, two half bathrooms, a fireplace and a 3-car garage. The property has a 21,867 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 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 four equity

¹ The board of review disclosed the subject's basement is finished with a formal recreation room, which was not reported by nor was it refuted by the appellant.

comparables that have the same assessment neighborhood code as the subject, one of which is located along the same street as the subject property. The comparables are class 2-09 properties improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 5,852 to 6,541 square feet of living area. The dwellings range in age from 11 to 21 years old. Each comparable has a full or partial basement, central air conditioning, three or six full bathrooms, one to three additional half bathrooms, three or four fireplaces and either a 2-car or a 3.5-car garage. The comparables have improvement assessments that range from \$164,617 to \$193,759 or from \$28.01 to \$30.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$176,180 or \$29.02 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 \$238,610. The subject property has an improvement assessment of \$200,343 or \$33.00 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 approximately $\frac{1}{4}$ of a mile from the subject property. The comparables are class 2-09 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 5,702 to 5,984 square feet of living area. The dwellings range in age from 2 to 28 years old. The comparables each have a full basement with finished area, central air conditioning, four to seven full bathrooms, one or two half bathrooms, from two to seven fireplaces and either a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$168,432 to \$379,759 or from \$29.07 to \$65.46 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 eight comparable properties for the Board's consideration. The Board has given less weight to board of review comparable #2 which appears to be an outlier due to its significantly higher improvement assessment of \$379,759 or \$65.46 per square foot of living area relative to the other comparables in the record. The Board has also given less weight to board of review comparable #4 due to its older dwelling age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #3, which are similar to the subject in location, dwelling size, design and age. However, the Board finds all the comparables have a fewer number of

bathrooms, when compared to the subject and four of the six comparables were not reported to have basement finish, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, all the comparables have other features with varying degrees of similarity when compared to the subject, suggesting additional adjustments for these differences would be necessary. Nevertheless, the comparables have improvement assessments ranging from \$164,617 to \$240,856 or from \$28.01 and \$40.25 per square foot of living area. The subject's improvement assessment of \$200,343 or \$33.00 per square foot of living area falls within the range established by the 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

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