FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Burnett
DOCKET NO.: 24-25109.001-R-1
PARCEL NO.: 05-28-206-024-0000

The parties of record before the Property Tax Appeal Board are Michael Burnett, the appellant(s), by attorney Abby L. Strauss, of Schiller Law 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:	$38,109
IMPR.:	$151,891
TOTAL:	$190,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame construction, approximately 16 years-old, with 3,960 square feet of living area on a 12,703 square foot lot in Kenilworth, New Trier Township, Cook County. The subject is classified as 2-08 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include four full bathrooms and one half bathroom, a full basement and a two-car garage.

The appellant asserts contention of law as the basis of appeal. In support of its argument under Section 16-185 of the Property Tax Code (35 ILCS 300/16-185), the appellant submitted PTAB decisions on the subject property for the two previous tax years in the same general assessment period for New Trier Township. The two prior decisions, PTAB docket numbers 2022-23347 and 2023-25364, established the total assessed value of the subject property as $190,000 with an improved assessed value of $151,891. The appellant also submitted a stipulation agreement for the 2022 tax year signed by the petitioner, the Cook County Board of Review and the New Trier High School District #203 as the intervener. The appellant contends that the property is owner-occupied and there is no indication that the property has changed ownership since PTAB issued decisions for the prior two tax years. Based on this evidence, the appellant is asserting that the 2024 assessed valuation should be $190,000.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $196,000 with an improvement assessment of $157,891. The valuation assessment reflects a market value of $196,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which is also a recent sales comparable.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior two years under docket numbers 22-23347 and 23-25364. In those appeals the Property Tax Appeal Board issued decisions lowering the assessment of the subject property to $190,000 on the evidence submitted by the parties. The tax years 2022, 2023 and 2024 are within the same general assessment period for New Trier Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2024 appeal form. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2023 tax year, or that the Board's decision for the 2023 tax year was reversed or modified upon review.

For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2022 and 2023 tax year decisions, plus the application of an equalization factor, if any.

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:

C E R T I F I C A T I O N

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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