



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

APPELLANT: Kirsch Deborah  
DOCKET NO.: 24-26035.001-R-1  
PARCEL NO.: 05-20-201-024-0000

The parties of record before the Property Tax Appeal Board are Kirsch Deborah, the appellant(s); 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:** \$21,381  
**IMPR.:** \$123,619  
**TOTAL:** \$145,000

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 an approximately one-year-old, two-story dwelling of frame construction with 2,367 square feet of living area. Features of the home include a full basement, air conditioning, a full basement, a fireplace, and a two-car garage. The property has a 7,775 square foot site located in Winnetka, New Trier Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,450,000 as of August 30, 2024. The appraisal was prepared by Daniel McCain, a licensed certified residential real estate appraiser. The appraiser relied on the sales comparison and cost approaches in his evaluation. For the sales comparison approach, Mr. McCain used sales of three comparable properties in Winnetka, IL that took place between February 2024 and July 2024 for amounts ranging from \$1,260,000 to \$1,615,000, or from \$502.85 to \$508.18 per square foot of

living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's exterior and interior were included with the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,500. The subject's assessment reflects a market value of \$2,025,000 or \$840.95 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the assessment, the board of review submitted information about sales of three suggested comparable properties. The suggested comparables were sold between October 2022 and December 2023 for amounts ranging from \$2,200,000 to \$2,487,464 or between \$677.34 and \$828.11 per square foot of living area, land included in the sales prices.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appraisal to be persuasive because the appraiser, Mr. McCain, went to the property and personally inspected the subject on August 30, 2024. Per the supplemental addendum to the appraisal, the Board finds that the subject gross living area (GLA) of 2,367 sq feet was measured and calculated during his personal inspection using the ANSI Z765 (2021) standard for appraising purposes and that the reported area is accurate to the nearest whole, half or tenth of a foot. The Board finds that the appraisal to be persuasive and that according to the supplemental addendum, the assessor reported that the assessor department often uses other methods or inconsistent standards for measuring properties which offers an explanation as to why the board of review's figure did not match his own figures. However, because Mr. McCain personally took his own measurements of the subject, and in contrast, the board of review did not submit any evidence or explanation to support the difference in the appraisal or assessor's numbers, the Board gives more weight to the appraisal.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach and relied upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, taking into account such factors as gross living area, design/features, lot size, age and location. In contrast, the board of review's evidence consists of unadjusted raw sales figures.

Based on the appraiser's final reconciliation, the Board finds that although the appraiser also utilized the cost approach due the newer age of the subject, the sales comparison approach is considered to be the most reflective of current market activity. Accordingly, the Board finds the subject property had a fair market value of \$1,450,000 as of the assessment date at issue. Since market value has been established, the level of assessment for the class 2 property under the

Cook County Real Property Assessment Classification Ordinance of 10% shall apply here. (86 Ill.Admin.Code §1910.50(c)(2)). Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is 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

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: February 17, 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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