



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

APPELLANT: Carl Hardie
DOCKET NO.: 24-26220.001-R-1
PARCEL NO.: 05-20-116-040-0000

The parties of record before the Property Tax Appeal Board are Carl Hardie, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$35,795
IMPR.: \$61,006
TOTAL: \$96,801

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 owner-occupied 2-story dwelling of masonry exterior construction with 2,773 square feet of living area. The dwelling is approximately 87 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 1.5-car garage. The property has a 15,909 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 regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's assessment neighborhood and within .6 of a mile of the subject. The comparables consist of class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,332 to 3,087 square feet of living area. The homes

range in age from 82 to 94 years old. Each dwelling has central air conditioning, a fireplace, a full or partial basement, and a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$47,876 to \$60,227 or from \$17.35 to \$20.53 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$53,519 or \$19.30 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 22-21879.001-R-1 where the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$96,801 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,048. The subject property has an improvement assessment of \$63,253 or \$22.81 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 located within the subject's assessment neighborhood, three of which are within .25 of a mile of the subject. The comparables consist of 2-story class 2-06 dwellings of frame or frame and masonry exterior construction ranging from 2,400 to 3,155 square feet of living area. The homes range from 65 to 95 years old. Each dwelling has a full or partial basement, one or two fireplaces, and a 1-car, 1.5-car, or 2-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$51,144 to \$61,396 or from \$19.46 to \$21.31 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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 Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-21879.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$96,801. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2022 and 2024 tax years are within the same general assessment period and no equalization factor was applied in New Trier Township in 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2024 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$96,801.

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: _____

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

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

APPELLANT

Carl Hardie, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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