



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

APPELLANT: Robert Burton
DOCKET NO.: 21-25653.001-R-1
PARCEL NO.: 05-18-402-070-0000

The parties of record before the Property Tax Appeal Board are Robert Burton, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, 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: \$36,120
IMPR.: \$64,880
TOTAL: \$101,000

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 2021 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 1.5-story dwelling of stucco exterior construction with 4,220 square feet of living area. The dwelling is approximately 100 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 25,800 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$860,000 as of January 1, 2019.

The Board takes judicial notice that this property was the subject matter of an appeal before the

Property Tax Appeal Board for the 2019 tax year under Docket Number 19-21120.001-R-1 where the appellant was the same and the property was also reported to be owner-occupied as it is in this 2021 appeal. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$101,000 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 \$113,995. The subject's assessment reflects a market value of \$1,139,950 or \$270.13 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted four comparables. One comparable sold in September 2021 for \$1,500,000 or \$364.96 per square foot of living area, including land. The evidence provided by the board of review further disclosed that no township equalization factor was applied in 2021.

Conclusion of Law

The appellant contends that 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, 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:

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 Board finds that the subject property was the subject matter of an appeal for the 2019 tax year under Docket No. 19-21120.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$101,000. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2021 tax years are within the same general assessment period and that no equalization factor was applied in New Trier Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2019 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, 2021 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 \$101,000 which is less than the 2021 assessment of the subject property of \$113,995.

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 19, 2023



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

Robert Burton, by attorney:
Max E. Callahan
Siegel & Callahan, P.C.
1 North Franklin
Suite 450
Chicago, IL 60606

COUNTY

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