



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

APPELLANT: William Guthrie
DOCKET NO.: 10-26850.001-R-1
PARCEL NO.: 05-21-202-002-0000

The parties of record before the Property Tax Appeal Board are William Guthrie, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 63,787
IMPR.: \$240,414
TOTAL: \$304,201

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 2010 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 91-year-old, two-story dwelling with 4,861 square feet of living area of frame construction. Features of the home include a full basement, central air conditioning, two fireplaces and a four-car garage. The property has a 31,500 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the inequity argument the appellant submitted information on four suggested equity comparables. In support of the overvaluation argument, the appellant submitted a Comparative Market Analysis (CMA) estimating the subject's market value at \$3,062,500 based on four comparable sales. The sales comparables used in the CMA are described as two and three-story, single-family dwellings ranging: in size from 4,696 to 6,322 square feet of living area; and in market value from \$479.66 to \$750.64 per square foot of living area. The equity comparables are described as single-family dwellings ranging: in age from 49 to 122 years; in size from 4,368 to 4,849 per square foot; and improvement assessment from \$52.36 to \$56.90 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 \$351,072. The subject's assessment reflects a market value of \$3,926,980 or \$807.85 per square foot of living area, including land, when applying the 2010 three year median level of assessment for class 2 property of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables. The comparable properties are described as two-story, single-family dwellings ranging: in age from 93 to 122; in size from 4,249 to 4,712 square feet of living area; and in improvement assessment from \$56.90 to \$65.27 per square foot of living area.

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 Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4, and the board of review's comparables #3 and #4. These comparables had improvement assessments that ranged from \$52.36 to \$65.27 per square foot of living area. The subject's improvement assessment of \$59.10 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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.

The appellant also 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 not warranted.

The Board gave no weight to the conclusions reached by the CMA. The CMA is not an appraisal and it also does not contain information about the preparer. Nevertheless, the Board will consider the raw sales data in the CMA.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3, and #4. These comparables sold for prices ranging from \$479.66 to \$750.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$807.85 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.

Chairman



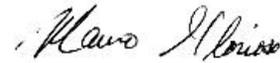
Member



Member



Acting Member



Member



Acting 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: November 20, 2015



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 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 the subsequent year 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.

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.