



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

APPELLANT: Maureen Spriggs
DOCKET NO.: 12-24798.001-R-1
PARCEL NO.: 05-27-400-128-0000

The parties of record before the Property Tax Appeal Board are Maureen Spriggs, the appellant, by attorney Kevin B. Hynes of O'Keefe Lyons & Hynes, LLC 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: \$9,973
IMPR.: \$34,427
TOTAL: \$44,400

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 2012 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 townhome of frame and masonry construction. The dwelling is approximately 39 years old and has 1,776 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a one-car garage. The property has a 5,465 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and comparable sales as the bases of the appeal. In support of the inequity argument, the appellant submitted information on two equity comparables.

In support of the overvaluation argument, the appellant submitted sales information for the same comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,542. The subject's assessment reflects a market value of \$575,420 or \$324.00 per square foot of living area, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also presented four comparable sales that sold from September 2008 to October 2010 for prices that ranged from \$470,000 to \$630,000 or from \$333.33 to \$393.75 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

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 considered the comparable sales presented by the parties. The board of review submitted four comparable sales that sold in September 2008, July 2009, March 2010 and October 2010. The Board finds three of these sales to be rather dated. Moreover, the board of review comparables had different assigned neighborhood codes than the subject and also differed in age. As a result, the board of review's market evidence received no weight. The Board finds the best evidence of market value to be the comparable sales presented by the appellant. The appellant's comparable sales sold more proximate to the assessment date and were very similar to the subject in almost every characteristic. The appellant's comparables #1 and #2 sold in May 2012 and November 2012 for prices of \$250.00 and \$181.59 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$324.00 per square foot of living area, including land, which is above the market value of the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is justified.

Based on the reduction granted due to the market value finding, the Board finds a further reduction in the subject's assessment based on assessment inequity is not warranted.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.