



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

APPELLANT: CTLTC  
DOCKET NO.: 13-22366.001-R-1  
PARCEL NO.: 05-28-107-020-0000

The parties of record before the Property Tax Appeal Board are CTLTC, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$ 8,909  
**IMPR.:** \$ 62,542  
**TOTAL:** \$ 71,451

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 2013 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, single-family dwelling of masonry construction with 2,217 square feet of living area. The dwelling was constructed in 1927. Features of the home include a full finished basement, one fireplace, a two-car garage, and two and one-half baths. The property has a

6,040 square foot site and is located in Kenilworth, New Trier Township, Cook County.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement, and also that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the equity argument, the appellant submitted limited descriptive and assessment information for 14 properties suggested as comparable to the subject. In support, the appellant submitted the Cook County Assessor's website printouts for four of these comparables. These four comparables are identified per the pleading's grid sheet. The submitted information regarding the remaining nine comparables is limited to only assessment, size, and sales data.

In support of the market value argument, the appellant submitted an appraisal estimating the subject's property had a market value of \$710,000 as of May 2013. In addition, the appellant submitted 14 sale comparables. However, three of the sale comparables do not include sale date information and the data regarding nine of the comparables is limited only to assessment, sale dates, and size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,451. The subject's assessment reflects a market value of \$710,249 or \$320.36 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Cook County of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted three equity comparables and confirmed the sale of the subject in July 2011 for \$764,000.

#### **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 appellant's comparables #2, and #3 and the board of review's comparables. These comparables had improvement assessments that ranged from \$24.40 to \$28.34 per square foot of living area. The subject's improvement assessment of \$28.21 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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the appellant's sale comparables. First, the Board finds that the appellant's evidence included limited descriptive information regarding the properties. The appellant did not submit any descriptive data regarding amenities, age, style, or construction for ten of the properties suggested as comparables. Furthermore, eleven of the appellant's properties sold from eight to 24 years prior to the 2013 tax year lien date and thus, do not accurately reflect the subject's 2013 market value. The remaining properties that sold from one to three years prior to the lien date did not include descriptive information. Without any descriptive information, the Board cannot find any similarities between the appellant's properties and the subject.

Lastly, the appellant's appraisal confirms the assessed market value. The subject's assessment reflects a market value of \$710,249 which is similar to the appraisal's market value of \$710,000. Therefore, the Board finds that the appellant has not

met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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.

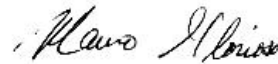
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Chairman



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Member



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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: September 18, 2015



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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.