FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Karin Tappendorf
DOCKET NO.: 13-34883.001-R-2
PARCEL NO.: 05-27-111-019-0000

The parties of record before the Property Tax Appeal Board are Karin Tappendorf, the appellants; the Cook County Board of Review; as well as the intervenor, New Trier H.S.D. #203, by attorney Scott L. Ginsburg and Sean Brogan of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:	$127,948
IMPR.:	$223,711
TOTAL:	$351,659

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 53-year old, one and one-half story, single-family dwelling of masonry construction with 4,066 square feet of living area. Features of the home include: a partial, finished basement, central air conditioning, three and one-half baths, a fireplace and a four-car garage. The property has a 41,199 square foot site located on the lakefront in Kenilworth which is within New Trier Township, Cook County. The subject is classified as a class 2-04, residential property under the Cook County Real Property Assessment Classification Ordinance.

At the commencement of this hearing, the appellant moved to strike the intervenor as a party, while submitting to the Board a multi-page document entitled 'District 203 intervention is not valid'. The intervenor and the board of review objected to the motion to strike the intervenor for

several reasons: the motion was neither submitted in advance of the hearing's commencement or contained in the appellant's case-in-chief or rebuttal documents nor was it properly served on the Board or the remaining parties; and that the person making the motion may be undertaking the unauthorized practice of law as the individual was neither the owner of the property nor a licensed attorney in Illinois. The parties jointly requested and were granted time off the record to discuss this Motion. After a recess and upon the recommencement of the hearing, the appellant withdrew this Motion.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables as well as a copy of the Board's 2012 decision relating to the subject. Moreover, the appellant's pleadings included copies of evidence submitted by the appellant in the Board's 2012 tax year appeal as well as copies of documents submitted by the appellant at the board of review's 2013 and 2014 level appeals.

The appellant's cover letter reflects that the board of review's decision determined that the subject property was "lakefront property with a land assessment nearly doubled". The letter also stated that the Cook County assessor had chosen to use a uniform per square foot assessment value of land based on neighborhood. It indicated that the subject's land assessment for tax year 2013 "as determined by the assessor was $4.00 per square foot, which was the same value the assessor used to determine the land assessment for comparables #3 and #4". Thereafter, the appellant's letter asserted that a reduction in land assessment to $1.88 per square foot of land caused the board of review to inflate the improvement assessment. Moreover, the appellant asserted that the board of review's three comparables used in the board of review's level appeal were all located within the lakefront designation of neighborhood #171 and all had land assessments at $4.00 per square foot. The appellant indicated that the land assessments had doubled, with properties' total assessments ranging from a 5.3% reduction to an 11.3% increase.

The appellant's properties were improved with a one-story or one and one-half story, single-family dwelling of masonry or frame and masonry exterior construction. They ranged: in age from 51 to 58 years; in improvement size from 2,790 to 5,643 square feet of living area; and in improvement assessments from $10.55 to $43.47 per square foot of living area. Amenities included: three to six baths; one to two fireplaces; and a two or two and one-half car garage. In addition, properties #1 through #3 contained finished basement area, while the properties were located from 0.5 to 3.2 miles distance from the subject.

At hearing, the appellant, Karin Tappendorf, called as a witness, David Ward. She stated that Ward was her partner, but that she is the owner of the subject. She indicated that both have been living in the subject property for 22 years.

Moreover, the appellant testified that in 2007 the Cook County assessor created a new district which is the lakefront area along the north shore that was called neighborhood #171. She argued that when the assessor reassessed the land along the lakefront that the land assessment nearly doubled. However, she indicated that the improvement is the same as two other houses in the neighborhood, but that the subject is assessed at three times the other houses. She stated that "our land is worth more, definitely worth more, but our house isn't". A review of the appellant's pleadings reflects that the 2013 land assessment accorded by the board of review was $41,199,

while the pleadings also reflect that the appellant requested a land assessment of $127,948, which was the land assessment placed upon the property for tax year 2013 by the assessor.

After a short recess requested by the appellant, she returned to state that she recognizes that her land is assessed below her neighbors, but that her house is assessed above the houses that were built at the same time as hers. Therefore, she requested a land assessment increase and an improvement assessment reduction.

As to the appellant's suggested comparables, Tappendorf testified that she believes that comparables #1 and #2 are most similar to the subject because they were constructed at about the same time while using the same architect. She also stated that she has personally been in her comparable #1.

Moreover, appellant Tappendorf called David Ward as a witness. Ward testified that comparables #3 and #4 were submitted because the board of review had used them in a board level appeal sometime between tax years 2009 and 2015. He stated that these properties were also selected because they have building values reasonably close to the subject's building, while also being sited within neighborhood 171. He also stated that the data relating to these properties was included in the pleading's attachment #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $353,611. The subject property has an improvement assessment of $312,412 or $76.84 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. The properties were all located within the lakefront neighborhood code of #171 as is the subject property. They were improved with either a one-story or one and one-half story, single-family dwelling of masonry, frame or frame and masonry construction. They ranged: in age from 48 to 57 years; in improvement size from 3,180 to 4,106 square feet of living area; and in improvement assessments from $52.55 to $71.39 per square foot of living area. Amenities included: three to four baths; one to four fireplaces; and a one-car to three-car garage. In addition, properties #1, #3 and #4 contained basement area. Furthermore, the grid analysis indicated the properties #1 and #4 contained other improvements without explanation.

At hearing, the board of review's representative testified that the board of review believes that the subject property is fairly assessed, while resting on the board's evidence submission. In reference to the board's comparables, she stated that she had no personal knowledge of distinguishing characteristics between according a property an average or a deluxe condition or who makes that determination. In relation to the appellant's evidence, she asserted that the argument that appellant's comparable #1 is similar to the subject is flawed because of the improvement size disparity of 1,600 square feet.

Under cross examination, she testified that there is no evidence that the board of review actually considered appellant's comparables #1 or #2 as their own at prior board level appeals in 2008 and 2009 as asserted by the appellant's witness.

The intervenor's pleadings reflected a request to increase the subject's assessment. The pleadings included: Exhibit A - a Google map of the subject's location; Exhibit B - an equity

grid analysis with the subject and three suggested comparables reflected thereon; a Google map reflecting the location of the subject and these suggested comparables; printouts for each property from the board of review's decision search website, Cook County tax portal website with 2015 data, and/or Cook County assessor's website; and lastly, Exhibit C - a grid analysis and Google map comparing the subject to the appellant's properties as well as a map reflecting the locations of the subject and the appellant's properties.

The properties in Exhibit B were improved with single-family dwelling of masonry, frame or frame and masonry construction. They ranged: in age from 50 to 57 years; in improvement size from 3,180 to 4,940 square feet of living area; and in improvement assessments from $90.00 to $97.51 per square foot of living area based on total assessment data. The Board noted at hearing that the corrected improvement assessments were $67.01, $66.54 and $71.39 per square foot, respectively. Data on amenities were only included for properties #1 and #2, which reflected three to five baths; two to four fireplaces; and a two-car to three-car garage. In addition, these properties contained finished basement area.

At hearing, the appellant testified that the intervenor's Google map photograph correctly depicted the subject as of the 2013 assessment date.

In addition, the intervenor's attorney stated that intervenor's property #1 was also the board of review's property #1 and that intervenor's property #3 was also the board of review's property #4. As to the subject's neighborhood #171, he asserted that the subject, appellant's properties #3 and #4 and the intervenor's and board of review's properties were located within that neighborhood. He argued that all of these properties contain a land assessment based upon $4.00 per square foot except for the subject property. Therefore, he requested that the Board increase the subject's land assessment to reflect a value of $4.00 per square foot as is the properties in the subject's lakefront neighborhood. He also stated that this was the appellant's requested land assessment.

In written rebuttal, the appellant, Karin Tappendorf, submitted Attachments A – E, all of which were prepared by David Ward. Attachment A is a multiple-page document reflecting assessment data for tax years 2007 to 2013 for the board of review's properties and one intervenor's property. Attachment B is a two-page list of suggested comparables allegedly used by the board of review from tax years 2007 through 2013 at either the board of review level hearing or at the present 2013 appeal. The printouts solely reflect the following data: street address and parcel number. Attachment C was a multiple-page printout of historical assessment data from tax years 2007 through 2013 for the subject as well as each suggested comparable used by the board of review or the intervenor. Attachment D purported to be descriptions of the comparables used by the Board in the subject's 2012 tax appeal with comments made by the preparer. Lastly, Attachment E was multiple-page printouts identified as board of review analyses from the board's level hearings for tax years 2008, 2009, 2013 and 2014.

At hearing, the appellant argued that her comparables #1 and #2 are most similar and the fact that they are located across the street from the subject should not mean that they have different assessments.

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).

As to the subject's land assessment, the Board finds the evidence and the parties' joint positions were that an increase in the subject's land assessment *is* warranted.

The Board finds that the parties' positions were that the subject's land assessment was lower than the comparables' land assessments in neighborhood #171. The undisputed evidence reflected that those properties contained a land assessment at $4.00 per square foot of land area. The subject's land is assessed at $1.88 per square foot, which is clearly below the comparables in #171. Therefore, an increase is warranted.

As to the subject's improvement assessment, the Board finds that the evidence supports a reduction in the improvement assessment.

The Board accorded little weight to the testimony of the appellant's witness as he was neither unbiased by admitting that he resided in the subject nor offered as an expert in the fields of assessing or appraisal theory. Moreover, the Board also accorded the appellant's rebuttal evidence little weight due to the disparity in tax years at issue or the absence of foundation for the documents.

The Board finds the best evidence of improvement assessment equity to be *the board of review's comparables #1 and #2 as well as the intevenor's comparables #1 and #2*. These three comparables were all located in neighborhood #171 as well as in Kenilworth, as is the subject property. Therefore, these properties enjoy the same benefits from the same municipality as well as the benefit of lakefront property, which makes these properties most comparable. They had improvement assessments that ranged from $53.03 to $67.01 per square foot of living area. The subject's improvement assessment of $76.84 per square foot of living area falls above the range established by the best comparables in this record. After making adjustments for style, improvement size, improvement age, and/or amenities, the Board finds that the evidence did demonstrate that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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. 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:

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: May 15, 2018

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.

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