



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

APPELLANT: Zita Gavin
DOCKET NO.: 13-36056.001-R-1
PARCEL NO.: 05-20-407-063-0000

The parties of record before the Property Tax Appeal Board are Zita Gavin, the appellant, by attorney Arnold G. Siegel, 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: \$29,305
IMPR.: \$90,695
TOTAL: \$120,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of masonry construction with 4,212 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a partial basement that is unfinished, central air conditioning, two fireplaces and a two-car garage.¹ The property has a 25,483 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$1,200,000 as of January 1, 2013. The appellant's appraisal was completed using the sales

¹ The parties differ slightly as to the subject's dwelling size, age, and the size of the garage. The Board finds the slight discrepancies will not impact the Board's decision in this appeal.

comparison approach in estimating a market value for the subject property. The appellant's appraisers selected three comparable properties that were located from .51 of a mile to 1.36 miles from the subject property. The comparables were described as "traditional" or "cape cod" style dwellings that ranged in size from 3,102 to 4,961 square feet of living area. The comparables range in age from 44 to 98 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from August to December 2012 for prices ranging from \$1,090,000 to \$1,425,000 or from \$280.14 to \$351.39 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,691. The subject's assessment reflects a market value of \$1,556,910 or \$369.64 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on three comparable properties, two of which had not recently sold. The board of review's property that did sell was located in the same neighborhood code as the subject property. This comparable was a similar two-story dwelling of masonry construction containing 4,727 square feet of living area. The home is 19 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. This comparable sold in August 2010 for \$2,062,500.

The appellant submitted a rebuttal critiquing the board of review's submission.

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 finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject had a market value of \$1,200,000 as of January 1, 2013. The subject's assessment reflects a market value of \$1,556,910 or \$369.64 per square foot of living area, including land, which is above the appraised value. The Board gave less weight to the board of review's two equity comparables as this evidence is not responsive to the overvaluation argument brought by the appellant. The Board also gave less weight to the board of review's comparable #3 due to its sale date occurring greater than 28 months prior to the January 1, 2013 assessment date at issue.

Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

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: December 18, 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.

PARTIES OF RECORD

AGENCY

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