



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

APPELLANT: Christopher White
DOCKET NO.: 15-40244.001-R-1
PARCEL NO.: 05-33-203-013-0000

The parties of record before the Property Tax Appeal Board are Christopher White, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$14,000
IMPR.: \$56,831
TOTAL: \$70,831

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 2015 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 1.5-story dwelling of stucco exterior construction with 2,472 square feet of living area. The dwelling is approximately 112 years old. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 10,000 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked a contention of law and assessment inequity as the bases of the appeal. With respect to the contention of law argument the appellant contends the subject's assessment as established by decision of the Property Tax Appeal Board for the 2014 tax year should be carried forward to 2015 pursuant to section 16-185 of the law.

The appellant disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 14-23483.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$70,831 based on the evidence submitted by the parties.

With respect to the assessment equity argument the appellant submitted information on three equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with 1.5-story dwellings of stucco exterior construction that are 97 or 105 years old. Each comparable has a fireplace and a two-car garage. Two of the comparables have central air conditioning. The dwellings range in size from 2,379 to 2,568 square feet of living area and have improvement assessments ranging from \$42,622 to \$57,511 or from \$17.92 to \$22.99 per square foot of living area. The appellant requested the improvement assessment be reduced to \$56,831 or \$22.99 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 \$85,812. The subject property has an improvement assessment of \$71,812 or \$29.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables are located in different neighborhood assessment codes than the subject property. The comparables are improved with one, 1.5-story, one, two-story and two, 1-story dwellings of frame, stucco, frame and masonry or masonry exterior construction that range in age from 1 to 100 years old. Each comparable has central air conditioning, a fireplace and a 2-car or 2.5-car garage. The dwellings range in size from 2,159 to 2,790 square feet of living area and have improvement assessments ranging from \$75,696 to \$111,997 or from \$28.61 to \$50.65 per square foot of living area. The board of review also indicated the first year of the general assessment period was 2013. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued the board of review's comparables should be given no weight because the evidence is based on "raw, unconfirmed and unadjusted" comparables.

Conclusion of Law

The appellant raised a contention of law in support of an assessment reduction. When a contention of law is raised the burden of proof is a preponderance of the evidence. The Board finds the appellant met this burden of proof.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's assessment as established by the decision of the Property Tax Appeal Board should be carried forward to the 2015 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2014 assessment. The record further indicates that the subject property is an owner-occupied dwelling and that 2014 and 2015 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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: May 21, 2019



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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