



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

APPELLANT: Mark Anderson  
DOCKET NO.: 16-20039.001-R-1  
PARCEL NO.: 05-35-116-010-0000

The parties of record before the Property Tax Appeal Board are Mark Anderson, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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 **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:** \$15,200  
**IMPR.:** \$88,741  
**TOTAL:** \$103,941

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 2016 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 is improved with a 2-story masonry dwelling. The home is 77 years old and contains 2,922 square feet of living area. Features include a partial unfinished basement, 2 fireplaces and a 1½-car garage. The site contains 8,000 square feet of land area and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance (Ordinance).

The appellant contends assessment inequity, overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument the appellant disclosed the sale of the subject but did not complete Section IV - Recent Sale Data of the appeal form. In a written brief, the appellant's attorney disclosed the subject was purchased from an individual on June 01, 2013 for \$960,000. The sale was handled through two realtors and the parties were not related. The

appellant's attorney did not disclose the length of time the subject was on the market but submitted a Settlement Statement to document the sale.

In the same brief, the appellant's attorney claimed the assessment level of the subject should be 8.16% instead of the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. In support of this claim, the appellant submitted a printout of Assessment Ratios for 2014 showing the median level of assessment for Class 2 property for New Trier Township for 2014 was 8.16% as determined by the Illinois Department of Revenue. Based on this evidence the appellant requested the subject's 2016 total assessment be reduced to \$77,734. The appellant requested the improvement assessment be reduced to \$65,331 or \$22.36 per square foot of living area. The appellant also contested the land valuation, requesting the land assessment be reduced to \$12,403 or \$1.55 per square foot of land area.

The appellant submitted information on five assessment comparables. They consist of 2-story, Class 2-06 dwellings having the same neighborhood code as the subject. They range in size from 2,905 to 2,987 square feet of living area and range in age from 100 to 110 years old. The features have varying degrees of similarity as compared to the subject. The comparables have improvement assessments ranging from \$76,246 to \$82,174 or from \$25.53 to \$27.71 per square foot of living area. The comparables' lots range in size from 9,450 to 17,004 square feet of land area with land assessments ranging from \$17,955 to \$32,307 or \$1.90 per square foot of land area. The appellant disclosed that four of the comparables had sold from 1995 to 2007.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,941. The subject's assessment reflects a market value of \$1,039,410 or \$355.72 per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. The subject property has an improvement assessment of \$88,741 or \$30.37 per square foot of living area. The subject has a land assessment of \$15,200 or \$1.90 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on eight comparables, four of which had recently sold. Five have the same neighborhood code as the subject. The eight comparables are described as 2-story frame, stucco or masonry dwellings ranging in age from 86 to 113 years old and ranging in size from 2,279 to 3,043 square feet of living area. The features have varying degrees of similarity as compared to the subject. The eight comparables have improvement assessments ranging from \$72,326 to \$100,673 or from \$27.50 to \$35.74 per square foot of living area. The comparables' lots range in size from 9,000 to 18,700 square feet of land area with land assessments ranging from \$17,100 to \$36,465 or \$1.90 or \$1.95 per square foot of land area. Four of the comparables sold from August 2013 through March 2015 for prices ranging from \$1,050,000 to \$1,165,000 or from \$375.00 to \$418.61 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 based on overvaluation is not warranted.

Both parties submitted a total of 13 comparables for the Board's consideration, eight of which reported sale information. The Board gave little weight to the sale of the subject property in June 2013 which is not proximate in time to the assessment date at issue. The Board also gave little weight to the sales reported by the appellant and to board of review comparables #1, #3 and #4 due to their dated sales. The Board finds board of review comparable #2 was most similar to the subject in location, site size, style, dwelling size and features. This comparable sold in March 2015 for \$1,050,000 or \$375.00 per square foot of living area including land. The subject's assessment reflects a market value of \$1,039,410 or \$355.72 per square foot of living area including land which is well supported by the most similar comparable in the record.

The taxpayer also contends assessment inequity as one of the bases 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 based on inequity is not warranted.

The Board gave less weight to board of review comparables #5, #7 and #8 due to their location and to board of review comparable #6 due to the significantly smaller dwelling size when compared to the subject. The Board also gave less weight to appellant's comparables #1, #3 and #4 due to their superior finished basements when compared to the subject's unfinished basement. Despite some dissimilarities with the subject in features and age, the Board finds appellant's comparables #2 and #5 and board of review comparables #1 through #4 most similar to the subject in location, style, and dwelling size. These comparables have improvement assessments ranging from \$77,000 to \$99,458 or from \$26.99 to \$35.74 per square foot of living area. The subject property has an improvement assessment of \$88,741 or \$30.37 per square foot of living area which is within the range established by the most similar comparables contained in the 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 improvement assessment based on inequity is not warranted.

Regarding the subject's land assessment, the Board gave less weight to board of review comparables #5, #7 and #8 due to their location. The Board also gave less weight to board of review comparable #7 and appellant's comparable #3 due to their larger site sizes. The remaining comparables had sites ranging in size from 9,000 to 12,900 square feet of land area with land assessments ranging from \$17,100 to \$24,510 or \$1.90 per square foot of land area. The subject's land assessment of \$15,200 or \$1.90 per square foot of land area is supported by the most similar comparables in the record. Therefore, no reduction in the subject's land assessment is 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. 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: March 19, 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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