



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

APPELLANT: David Greene
DOCKET NO.: 16-20149.001-R-1
PARCEL NO.: 05-18-218-016-0000

The parties of record before the Property Tax Appeal Board are David Greene, 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 **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: \$12,720
IMPR.: \$60,430
TOTAL: \$73,150

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 consists of a two-story dwelling of stucco construction with 3,069 square feet of living area. The dwelling is 101 years old. Features of the home include a partial unfinished basement, 1 fireplace and a 2-car garage. The site contains 7,950 square feet of land area located in Winnetka, New Trier Township, Cook County. The subject is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

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 partially completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from two individuals on June 5, 2013 for \$731,500 and the sale was not between family or related

¹ The subject's information was provided by the appellant only. The board of review submitted information regarding a different parcel.

corporations. The appellant did not disclose if the subject property was advertised for sale or the length of time the subject was on the market. The appellant submitted a Settlement Statement indicating the sale was not through a realtor as no real estate commissions were paid. The appellant submitted a copy of the 2016 final decision issued by the Cook County Board of Review disclosing the subject was a Class 2-06 property and establishing a total assessment for the subject of \$89,147.

The appellant's attorney submitted a brief claiming 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 \$59,650 which reflects a market value of \$731,000 using an assessment level of 8.16%. The appellant did not challenge the land assessment, making the requested improvement assessment \$46,930 or \$15.29 per square foot of living area. The appellant did not submit any equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part overvaluation as a basis of the appeal. 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.

The appellant partially completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased on June 5, 2013, 31 months prior to the assessment date at issue, for \$731,500. In a brief, the appellant's attorney claimed the sale had the elements of an arm's-length transaction. The Board finds this sale is not proximate in time to the assessment date at issue and there was no evidence presented regarding exposure or time on the market. That said, the Board finds the sale of the subject is the only market value evidence in the record. The subject's total assessment of \$89,147 reflects a market value of \$891,470 using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. Based on this market value evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is warranted.

The appellant also contends the subject's assessment level should be 8.16% based on the median level of assessment for New Trier Township for tax year 2014. The Board finds the township median level of assessment for 2014 is inappropriate in determining the assessed value in tax year 2016.

Section 1910.50 of the rules of the Property Tax Appeal Board provides in part that:

c) The decisions of the Property Tax Appeal Board will be based on equity and the weight of the evidence...

2) In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. The evidence may include:

A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; and

B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

86 Ill.Admin.Code §1910.50(c)(2)(A)(B)

The Board finds the appellant did not prove by clear and convincing evidence that the subject's assessment should be lowered to reflect the application of the 2014 median level of assessment for New Trier Township. The assessment year at issue is 2016 and the appellant failed to submit any evidence establishing the county wide three-year median level of assessment for Class 2 property for the tax year at issue. Therefore, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10% shall apply.

The appellant also contends assessment inequity as a 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.

The appellant did not submit any equity comparables for the Board's consideration as required by the rules of the Property Tax Appeal Board. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no further reduction in the subject's improvement assessment based on equity 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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