



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

APPELLANT: Sally Turner  
DOCKET NO.: 16-20174.001-R-1  
PARCEL NO.: 05-29-420-008-0000

The parties of record before the Property Tax Appeal Board are Sally Turner, the appellant, by attorney Jessica MacLean, of Worssek & Vihon 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:** \$24,128  
**IMPR.:** \$82,372  
**TOTAL:** \$106,500

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 frame and masonry construction containing 4,288 square feet of living area. The dwelling is 64 years old. Features of the home include a full basement with finished area<sup>1</sup>, central air conditioning, one or two fireplaces and a 2-car garage. The site is approximately 16,640 square feet in size and is located in Wilmette, New Trier Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by David Conaghan of the PJC Group estimating the subject property had a market value of \$980,000 or \$228.54 per square foot of living area including land as of January 1, 2016. The appraiser analyzed three comparables and submitted a

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<sup>1</sup> The appraiser claims the basement is 2,482 square feet in size of which 45% is finished into one room and a bath. The board of review claims the basement is unfinished.

grid analysis. The comparables are located from .58 to .74 of a mile from the subject. The comparables range in age from 33 to 91 years old and range in size from 4,400 to 5,378 square feet of living area. Features have varying degrees of similarity when compared to the subject. The sites range in size from 16,509 to 41,077 square feet of land area. The comparables sold from September 2014 to February 2016 for prices ranging from \$1,025,000 to \$1,065,000 or from \$193.38 to \$242.05 per square foot of living area including land. After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$961,200 to \$1,039,400 or from \$182.13 to \$236.23 per square foot of living area including land. The appraiser stated the area has shown increasing trends on all market levels.

Based on this evidence, the appellant requested the total assessment be reduced to \$98,000 or a market value of \$980,000 or \$228.54 per square foot of living area, including land, at the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$106,500. The subject's assessment reflects a market value of \$1,065,000 or \$248.37 per square foot of living area, land included, when using the level of assessment for Class 2 property of 10%.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as two-story dwellings having the same neighborhood code as the subject, two of which are located within .25 of a mile from the subject. The comparables range in size from 3,723 to 4,754 square feet of living area and range in age from 63 to 88 years. Features have varying degrees of similarity when compared to the subject. The sites range in size from 10,800 to 21,400 square feet of land area. The comparables sold from November 2015 through November 2016 for prices ranging from \$1,065,925 to \$2,081,130 or from \$268.56 to \$437.76 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 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 is not warranted.

The appellant submitted an appraisal estimating the subject property had a market value of \$980,000 or \$228.54 per square foot of living area including land as of January 1, 2016. One of the sales used in the appraisal was somewhat dated, occurring 15 months prior to the assessment date at issue. No adjustment was made for this dated sale even though the appraiser stated the area "has shown increasing trends on all market levels." Appraisal comparable #1 was 31 years newer than the subject and received an adjustment of \$5,000 whereas comparable #2 was 27 years older than the subject and received no adjustment. Finally, the appraiser made inconsistent adjustments to the comparables regarding basement finish. When compared to the subject's

basement finish of one room and full bath, comparable #1 with 3 rooms and 1 bath received no adjustment, comparable #2 with three rooms and no bath received no adjustment, yet comparable #3 with 2 rooms and no bath received a \$10,000 adjustment. These issues call into question the credibility of the final opinion of value in the appraisal report. The Board will instead analyze the raw sales submitted by both parties.

The Board gave less weight to appraisal comparables #1 and #3 due to larger site size or larger dwelling size as compared to the subject and/or a dated sale from 2014. The Board also gave less weight to board of review comparable #1 due to its unfinished basement as compared to the subject's finished basement area with bath. The Board finds the best evidence of market value in the record to be appraisal comparable #2 and board of review comparables #2, #3 and #4. These comparables are similar to the subject in location, style, site size, dwelling size and most features. They sold within one year of the assessment date at issue for prices ranging from \$1,065,000 to \$1,390,000 or from \$242.05 to \$352.70 per square foot of living area including land. The subject's assessment reflects a market value of \$1,065,000 or \$248.37 per square foot of living area, land included, which is within the range established by the most similar comparables in the record on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation 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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