



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

APPELLANT: James Sulecki
DOCKET NO.: 16-20222.001-R-1
PARCEL NO.: 05-20-308-050-0000

The parties of record before the Property Tax Appeal Board are James Sulecki, 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: \$24,428
IMPR.: \$60,306
TOTAL: \$84,734

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 frame and masonry dwelling containing 2,809 square feet of living area. The dwelling is 79 years old and features a partial basement with finished area, central air conditioning, two fireplaces and a 2½-car garage. The subject is situated on a 19,543 square foot site located in Winnetka, New Trier Township, Cook County. The subject property is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from two individuals on June 14, 2013 for \$815,000. The sale was handled through a realtor and was not between family or related corporations. The appellant disclosed the subject property was advertised through the Multiple

Listing Service but did not disclose the length of time the subject was on the market. The appellant submitted a Settlement Statement to document the sale. Based on this evidence, the appellant contends the fair market value of the subject as of the assessment date at issue is \$815,000.

The appellant's attorney also 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 land assessment be reduced to \$19,933 and requested the subject's improvement assessment be reduced to \$46,571 for a total requested assessment of \$66,504.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,734. The subject's assessment reflects a market value of \$847,340 or \$301.65 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%.

In support of the subject's assessment, the board of review submitted information on four sales comparables. The comparables are described as 2-story Class 2-06 comparables having the same neighborhood code as the subject. The dwellings range in size from 2,436 to 3,313 square feet of living area and range in age from 76 to 90 years old. The features have varying degrees of similarity to the subject. The comparables sold from June 2013 through August 2014 for prices ranging from \$1,075,000 to \$1,430,000 or from \$355.49 to \$467.49 per square foot of living area including land. The land assessments for the four sales comparables are each \$1.25 per square foot of land area which reflects market values of \$12.50 per square foot of land area using the level of assessment for Class 2 property of 10%. 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 did not meet this burden of proof.

The appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased through a realtor in June 2013, 31 months prior to the assessment date at issue, for \$815,000. In a brief, the appellant's attorney claimed the sale had the elements of an arm's-length transaction. The Board gave less weight to this evidence due to the sale date which is not proximate in time to the assessment date at issue.

The board of review submitted four sales for the Board's consideration. The Board gave less weight to comparables #3 and #4 based on their unfinished basements as compared to the subject's finished basement. The Board also gave less weight to board of review comparable #4

due to its sale date in 2013. Although the dwelling size of board of review comparable #2 was somewhat larger than the subject, the Board finds board of review comparables #1 and #2 were otherwise similar to the subject in location, style, age and most features. These comparables sold in June and August 2014, approximately 18 months prior to the assessment date at issue, for \$1,075,000 and \$1,430,000 or for \$355.49 and \$431.63 per square foot of living area including land, respectively. The subject property has a total assessment of \$84,734 which reflects a market value of \$847,340 or \$301.65 per square foot of living area including land, using the Class 2 level of assessment of 10%, which is less than the most similar comparables in the record on an overall basis as well as a per square foot basis. The subject's land valuation of \$12.50 per square foot of land area is supported by the sales comparables in the record, all of which have land values of \$12.50 per square foot. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not 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)

Therefore, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10% shall apply.

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: April 23, 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

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