



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

APPELLANT: Andrew Allen
DOCKET NO.: 16-20391.001-R-1
PARCEL NO.: 05-20-120-025-0000

The parties of record before the Property Tax Appeal Board are Andrew Allen, 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: \$11,375
IMPR.: \$48,203
TOTAL: \$59,578

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 1½-story dwelling of frame and masonry construction. The dwelling is approximately 63 years old and has 1,984 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 9,100 square-foot site and is located in Winnetka, 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's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on March 1, 2013 for a price of \$452,000. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from an individual; the parties to the transaction were not related; the property was sold using two realty firms; and the property had been advertised for

sale with a multiple listing service (MLS). The appellant did not indicate how long the subject had been exposed to the market. To document the transaction, the appellant submitted copies of the settlement statement, the sale contract, and the warranty deed. The settlement statement reiterated the sale date and price and revealed that commissions had been paid to two realty firms. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. In a brief submitted with the appeal, the appellant's attorney requested that "the IL Dept. of Revenue's 2014 sales-ratio study median level of assessment of 8.16%" be applied to the subject's purchase price, resulting in a reduction in the subject's total assessment to \$36,883.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,578. The subject's assessment reflects a market value of \$595,780 or \$300.29 per square foot of living area, land included, when applying the 10% level of assessments for class 2 property in Cook County.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from December 2014 to August 2016 for prices that ranged from \$637,500 to \$1,080,000 or from \$305.46 to \$500.93 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites range from 9,350 to 21,778 square feet of land area. The comparables are improved with two, 1½-story and two, 1-story dwellings of masonry or frame and masonry construction. The dwellings range in age from 58 to 89 years old and contain from 2,072 to 2,348 square feet of living area. The comparables have full or partial basements, with three having finished areas; one or two fireplaces; and 2-car garages. Three comparables have central air conditioning. As part of their submission, the board of review submitted a supplemental brief prepared by a board of review analyst. In the brief, the analyst criticized the appellant's reliance on a 2014 sales ratio study. 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 Board finds the appellant's attorney requested a reduction in the subject's assessment that was apparently based upon a 2014 township median level of assessment. The Board finds a township median level of assessment is not appropriate for determining the level of assessment for class 2 property in Cook County. 86 Ill.Admin.Code §1910.50(c).

¹ The appellant's attorney submitted a copy of the 2014 sales ratio study with this appeal. The calculations for the requested reduction are as follow: $\$452,000 \times 8.16\% = \$36,883$

The Board gave little weight to the subject's sale because it did not occur proximate in time to the assessment date at issue. The subject sold on March 1, 2013, which was over 33 months prior to the January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #2. These comparables sold proximate to the assessment date and were similar to the subject in location, exterior construction, age, living area and most features. Comparables #1 and #2 sold in July 2015 and July 2016 for prices of \$322.88 and \$305.46 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$300.29 per square foot of living area, including land, which is below the market value of the best comparable sales in the record. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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: September 17, 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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