



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

APPELLANT: Christoph & Jennifer Dolezal-Brandenberger  
DOCKET NO.: 16-20780.001-R-1  
PARCEL NO.: 05-34-220-005-0000

The parties of record before the Property Tax Appeal Board are Christoph & Jennifer Dolezal-Brandenberger, the appellants, 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.:** \$68,244  
**TOTAL:** \$83,444

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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. The dwelling is approximately 100 years old and has 2,640 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 an 8,000 square-foot site 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.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants presented information on five equity properties with the same classification code as the subject. Three comparables have the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, masonry or stucco construction. The dwellings are from 93 to 131 years old and contain from 2,534 to

2,761 square feet of living area. The comparables have full or partial unfinished basements and garages that range from 1-car to 2½-car. Three comparables have central air conditioning, and three comparables have a fireplace each. The comparables have improvement assessments that range from \$61,098 to \$69,190 or from \$23.41 to \$25.22 per square foot of living area. Based upon the equity evidence, the appellants requested that the subject's improvement assessment be reduced to \$65,392 or \$24.77 per square foot of living area.

In support of the overvaluation argument, the appellants submitted contradictory evidence regarding the sale of the subject property. In Sections III and IV of the residential appeal form, the appellants stated the subject property sold on January 1, 2015, for a price of \$681,500. In a brief that was submitted with the appeal, the appellants' attorney stated the subject property sold on May 6, 2015, for a price of \$915,000. In Section IV of the appeal form, the appellants stated the seller was "JCA Fund 11, LLC Series 711;" the sale was not a transfer between related parties; a realtor identified as "@Properties" handled the transaction; and the subject had been advertised for sale with a multiple listing service. The appellants did not answer the question that asked how long the subject property had been exposed to the market. To document the sale, the appellants submitted a copy of the settlement statement, which disclosed the subject sold on May 6, 2015, for a price of \$915,000; the seller was JCA Fund 11, LLC Series 711; and a commission was paid to @Properties. The appellants submitted a copy of the final decision of the Cook County Board of Review, dated November 1, 2016, in which the subject property's total assessment for the 2016 tax year was reduced from \$91,430 to \$83,444. Based upon the recent sale. In a brief submitted with the appeal, the appellants' attorney requested a reduction in the subject's total assessment to \$74,664 that was based upon "the IL Dept. of Revenue's 2014 sales-ratio study median level of assessment of 8.16%."<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$83,444 was disclosed. The subject's assessment reflects a market value of \$848,871 or \$321.54 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for class 2 property of 9.83% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue. For the 2016 tax year, the subject property has an improvement assessment of \$68,244 or \$25.85 per square foot of living area.

The board of review presented information on assessment information and sale prices for four comparable properties that are improved with two-story dwellings of stucco or masonry construction. The dwellings are from 89 to 105 years old and range in size from 2,312 to 2,740 square feet of living area. The comparables have the same assigned classification code as the subject property but do not have the same neighborhood code.<sup>2</sup> The comparables have sites ranging in size from 6,400 to 14,300 square feet of land area. The comparables have full or partial basements, with one having finished area. One comparable has central air conditioning; three comparables have fireplaces; and each comparable has a garage, either 1-car or 2-car. The comparables sold from March 2014 to January 2016 for prices ranging from \$605,000 to

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<sup>1</sup> The appellants' attorney did not submit a copy of the 2014 sales ratio study with this appeal. Apparently, the calculations are as follow:  $\$915,000 \times 8.16\% = \$74,664$

<sup>2</sup> Although board of review comparable #1 has a different neighborhood code, its parcel index number indicates it is located near the subject.

\$716,500 or from \$259.89 to \$261.68 per square foot of living area, including land. The comparable properties have improvement assessments that range from \$61,673 to \$77,599 or from \$26.39 to \$31.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity as an alternate 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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds the appellants' comparables #2 and #3 and board of review comparables #2 through #4 do not have central air conditioning like the subject. Consequently, these five comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #4 and #5 and board of review comparable #1. The Board finds these comparables are very similar to the subject in story height, age, living area, foundation and central air conditioning. These comparables have improvement assessments that range from \$64,228 to \$72,115 or from \$23.41 to \$31.19 per square foot of living area. The subject's improvement assessment of \$68,244 or \$25.85 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction based on assessment inequity is not justified.

The appellants also contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2015 for a price of \$915,000. Despite the contradictory evidence, the appellant provided sufficient evidence to demonstrate the subject's sale had many of the elements of an arm's length transaction. For the 2016 tax year, the subject property has an assessment of \$83,444. The subject's assessment reflects a market value of \$848,871 or \$321.54 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for class 2 property of 9.83% under the Cook County Real Property Assessment Classification Ordinance

as determined by the Illinois Department of Revenue. The Board finds the subject's assessment reflects a market value that is already **less** than the subject's May 2015 purchase price.

The Board finds the appellants' attorney requested a further 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).

Based upon the evidence in the record, the Board finds a reduction in the subject's assessment based on overvaluation is not justified and an increase might be 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.

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Chairman



\_\_\_\_\_  
Member



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Member



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Member



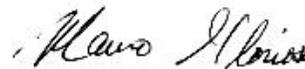
\_\_\_\_\_  
Member

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: August 20, 2019



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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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