



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

APPELLANT: Angela Mak
DOCKET NO.: 16-20798.001-R-1
PARCEL NO.: 05-17-118-019-0000

The parties of record before the Property Tax Appeal Board are Angela Mak, 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: \$23,205
IMPR.: \$101,898
TOTAL: \$125,103

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 masonry construction. The dwelling is approximately 78 years old and has 3,774 square feet of living area. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a 2-car garage. The property has an 11,900 square-foot site and is 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.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame or stucco construction. The dwellings are from 98 to 128 years old and contain from 3,600 to 3,804 square feet of living area. The comparables have full or partial

basements, with one having finished area. Four comparables have central air conditioning. The comparables have one or two fireplaces and garages, either 2-car or 3-car. The comparables have improvement assessments that range from \$87,005 to \$98,528 or from \$23.53 to \$25.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$93,444 or \$24.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$125,103 was disclosed. The subject property has an improvement assessment of \$101,898 or \$27.00 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 87 to 120 years old and contain from 3,762 to 4,096 square feet of living area. The comparables have full or partial basements with two having finished areas. Three comparables have central air conditioning. The four comparables have from one to six fireplaces and garages, either 2-car or 2½-car. The comparable properties have improvement assessments that range from \$106,185 to \$123,962 or from \$27.67 to \$32.10 per square foot of living area. As part of their submission, the board of review also made reference to the subject's August 2014 sale at a price of \$1,375,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds the appellant's comparables #1 and #3 are at least 40 years older than the subject; comparables #1, #2, #4 and #5 have unfinished basements that are dissimilar from the subject's finished basement; and comparable #5 does not have central air conditioning. Due to these differences, the appellant's comparables #1, #2, #4 and #5 received reduced weight in the Board's analysis. Board of review comparables #1 and #2 also received reduced weight, because comparable #1 does not have central air conditioning and is much older than the subject and comparable #2 has an unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparable #3. This comparable is very similar to the subject in age and is also similar in masonry construction, living area, and features like central air conditioning and a finished basement. As further support, the Board finds the appellant's comparable #3 and board of review comparable #4, despite not being close to the subject in age, are very similar in living area and features like central air conditioning and a finished basement. As a group, the appellant's comparable #3 and

board of review comparables #3 and #4 have improvement assessments that range from \$89,136 to \$123,962 or from \$24.76 to \$32.10 per square foot of living area. The subject's improvement assessment of \$101,898 or \$27.00 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

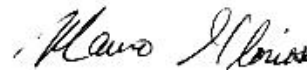
Member

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: August 20, 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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