



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

APPELLANT: Bob Criswell
DOCKET NO.: 16-20871.001-R-1
PARCEL NO.: 05-27-416-017-0000

The parties of record before the Property Tax Appeal Board are Bob Criswell, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **A Reduction** 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: \$28,200
IMPR.: \$84,300
TOTAL: \$112,500

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 is improved with a two-or-more-story dwelling located in Wilmette, New Trier Township, Cook County. The subject is classified as a Class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends overvaluation as the basis 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 an individual on April 19, 2016 for \$1,125,000. The sale was not between family or related corporations. The appellant contends the subject property was sold through a realtor, was advertised for sale through the Multiple Listing Service and was on the market 187 days. The property was sold in settlement of a contract for deed. The appellant

¹ The subject's information was provided by the appellant only. The board of review submitted information regarding a different parcel than the subject.

submitted a Settlement Statement indicating the settlement date was April 19, 2013. There were no real estate commissions listed on the Settlement Statement. The appellant submitted a copy of the 2016 final decision issued by the Cook County Board of Review disclosing the subject was a Class 2-08 property and establishing a total assessment for the subject of \$209,101 which reflects a market value of \$2,091,010 using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The appellant's attorney submitted a brief requesting the subject's 2016 total assessment be reduced to \$112,500 which reflects a market value of \$1,125,000 using the level of assessment for Class 2 property of 10%. The appellant did not challenge the land assessment, making the requested improvement assessment \$84,300.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel with a different address than the subject. 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 met this burden of proof.

Initially, the Board finds the board of review did not submit any evidence for the parcel number at issue. Furthermore, the subject's total assessment reported in the "Notes on Appeal" does not match the subject's total assessment listed on the 2016 final decision issued by the Cook County Board of Review.

The appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from a realtor on April 19, 2016 for \$1,125,000. The appellant contends the subject property was advertised for sale through the Multiple Listing Service and was on the market 187 days. The Settlement Statement indicates the settlement date was April 19, 2013. Furthermore, there were no real estate commissions listed on the Settlement Statement indicating the sale was not handled through a realtor. The Board finds the sale in 2013 is not proximate in time to the assessment date at issue and the lack of realtor commissions in the record casts doubt on the arm's-length nature of the sale. However, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence.

The Board finds the sale of the subject is the only market value evidence in the record for the subject parcel. The subject sold in 2013 for \$1,125,000. The subject's total assessment of \$209,101 reflects a market value of \$2,091,010, using the level of assessment for Class 2 property of 10%, which is greater than the sale price of the subject. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's request 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: 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

AGENCY

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