



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

APPELLANT: James Carroll  
DOCKET NO.: 16-20944.001-R-1  
PARCEL NO.: 05-34-221-019-0000

The parties of record before the Property Tax Appeal Board are James Carroll, 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 **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:** \$19,938  
**IMPR.:** \$58,562  
**TOTAL:** \$78,500

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 consists of a two-story dwelling of frame and masonry construction containing approximately 2,388 square feet of living area.<sup>1</sup> The dwelling is approximately 33 years old. Features of the home include a full basement with finished area<sup>2</sup>, central air conditioning, two fireplaces and a 2-car garage. The site is approximately 10,500 square feet in size and is located in Wilmette, New Trier Township, Cook County.

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<sup>1</sup> The appraiser claims the subject's dwelling size is 2,388 square feet of living area and submitted a schematic diagram (mostly illegible) to support the claim. The board of review claims the subject contains 2,361 square feet of living area but provided no supportive evidence. The Board will use a dwelling size of 2,388 square feet in its analysis.

<sup>2</sup> The appraiser claims the subject's basement is 1,194 square feet in size of which 1,000 square feet is finished into a rec room, bedroom and a bath, and submitted photographic evidence to support the claim. The board of review claims the basement is unfinished but provided no supportive evidence.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Vlad Shneyderman of the Quick Appraising Corp. estimating the subject property had a market value of \$750,000 or \$314.07 per square foot of living area including land as of July 7, 2015. The appraiser analyzed three comparable sales and two comparable listings and prepared a grid analysis of the result. Four comparables are described as 2-story colonial dwellings and one is a 1½-story split level dwelling. The comparables are located within 0.45 of a mile from the subject. The comparables range in age from 60 to 104 years old and range in size from 2,352 to 2,848 square feet of living area. The comparables' features have varying degrees of similarity when compared to the subject. The sites range in size from 5,080 to 10,650 square feet of land area. Three comparables sold from January to June 2015 and two comparables were active listings. The comparables had sale or listing prices ranging from \$681,500 to \$889,000 or from \$258.14 to \$352.89 per square foot of living area including land. After adjusting for differences with the subject, the comparables' adjusted sale/listing prices ranged from \$745,400 to \$877,100 or from \$282.88 to \$334.18 per square foot of living area including land. The appraiser stated, "As all other comparables were in the same as the subject condition no actual age adjustments were applied." The appraiser continues, "There were similar to the subject's age comparables were available at this time." Regarding the weight of the comparables, the appraiser disclosed, "The most recently closed comparables 1 and 2 were the most influential in subject's valuation."

The appellant's attorney submitted a brief requesting the total assessment be reduced to \$75,000 or a market value of \$750,000 or \$314.07 per square foot of living area, including land, at the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$78,500. The subject's assessment reflects a market value of \$785,000 or \$328.73 per square foot of living area, land included, when using the level of assessment for Class 2 property of 10% and a dwelling size of 2,388 square feet of living area.

In support of the subject's assessment, the board of review submitted information on four comparable sales. The comparables are described as two-story dwellings having the same neighborhood code as the subject, three of which are located within .25 of a mile from the subject. The comparables range in size from 3,216 to 3,798 square feet of living area and range in age from 4 to 32 years. The comparables' features have varying degrees of similarity when compared to the subject. The sites range in size from 7,500 to 10,660 square feet of land area. The comparables sold in April or June 2015 for prices ranging from \$950,000 to \$1,810,000 or from \$259.14 to \$528.61 per square foot of living area including land. 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 appellant submitted an appraisal report estimating the subject property had a market value of \$750,000 or \$314.07 per square foot of living area including land as of July 7, 2015. The Board gave little weight to the market value conclusion in the appraisal report. All of the comparables used in the appraisal were older than the subject, ranging in age from 60 to 104 years old as compared to the subject's age of 33 years. No adjustments were made for this difference. The appraiser claimed no adjustments were necessary since they were similar to the subject in condition. Comparable #1 was a 1½-story split level style which is dissimilar to the subject's two-story colonial style, yet this comparable, along with comparable #2, were "most influential in the subject's valuation." These issues call into question the credibility of the final opinion of value in the appraisal report. The Board will instead analyze the raw sales submitted by both parties.

Both parties submitted nine comparables for the Board's consideration. The Board finds none of the comparables submitted by either party were particularly similar to the subject in all respects. Appraisal comparable #1 has a dissimilar 1½-story split level style as compared to the subject's 2-story colonial design and appraisal comparables #2 through #5 are 56 to 71 years older than the subject. Board of review comparables #1 through #4 had larger dwelling sizes as compared to the subject and board of review comparables #2 and #3 were much newer than the subject. However, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds both parties submitted comparables that have sale or listing prices ranging from \$681,500 to \$1,810,000 or from \$258.14 to \$528.61 per square foot of living area. The subject's total assessment of \$78,500 reflects a market value of \$785,000 or \$328.73 per square foot of living area, land included, when using the level of assessment for Class 2 property of 10% and a dwelling size of 2,388 square feet of living area. The subject's reflective market value falls within the range established by both parties' comparables on an overall basis as well as a per square foot basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Thus, the Board finds the appellant did not demonstrate with a preponderance of the evidence that the subject's improvement is overvalued and no reduction in the subject's assessment 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.

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Chairman



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Member

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Member



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Member

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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



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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

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