



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

APPELLANT: Jett Tackbary  
DOCKET NO.: 16-20947.001-R-1  
PARCEL NO.: 05-27-409-013-0000

The parties of record before the Property Tax Appeal Board are Jett Tackbary, 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:** \$17,600  
**IMPR.:** \$168,139  
**TOTAL:** \$185,739

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-story dwelling of masonry construction containing 4,274 square feet of living area. The dwelling is 2 or 4 years old.<sup>1</sup> Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The site is approximately 8,800 square feet in size and is 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.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Charles Schwarz estimating the subject property had a market value of \$1,530,000 or \$357.98 per square foot of living area including land as of

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<sup>1</sup> The appraiser reports the subject is 2 years old. The board of review reports the subject is 4 years old. Neither party presented evidence documenting the age of the dwelling.

January 1, 2016. The appraiser analyzed four comparables and submitted MLS Listing Sheets describing the comparables. Three of the comparables are new construction and one comparable is 8 years old.<sup>2</sup> The appraiser also submitted a map showing the locations of the subject and the four comparables. According to the appraiser the comparables are located a distance of one-quarter of a mile to one mile from the subject. Comparable #1 is closest to the subject and described on the MLS Listing Sheet as “walk(able) to Lake Michigan.” The comparables range in size from 4,180 to 4,800 square feet of living area. The features have varying degrees of similarity when compared to the subject. The sites range in size from 7,750 to 11,100 square feet of land area. The comparables sold from April 2015 to February 2016 for prices ranging from \$1,540,000 to \$1,645,000 or from \$323.96 to \$368.90 per square foot of living area including land. After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$1,524,000 to \$1,626,600.

Based on this evidence, the appellant's attorney requested the total assessment be reduced to \$153,000 or a market value of \$1,530,000 or \$357.98 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 \$185,739. The subject's assessment reflects a market value of \$1,857,390 or \$434.58 per square foot of living area, land included, when using the level of assessment for Class 2 property of 10%.

In support of the subject's assessment, the board of review submitted information on three comparable sales. These comparables are described as Class 2-08, two-story dwellings having the same neighborhood code as the subject. One of the comparables is located within a quarter mile of a mile from the subject and one is on the same street as the subject. The comparables range in size from 3,851 to 4,346 square feet of living area and range in age from 4 to 13 years. The features have varying degrees of similarity when compared to the subject. The sites range in size from 8,800 to 13,950 square feet of land area. The comparables sold from August 2014 through September 2015 for prices ranging from \$1,750,000 to \$2,325,000 or from \$402.67 to \$548.22 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.

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<sup>2</sup> The appraiser reports the age of comparable #1 as 4 years old. The MLS Listing Sheet for comparable #1 describes it as “new construction” and “NEW Ready for Occupancy” as of 2015. The Board finds comparable #1 is new construction as are appellant's comparables #3 and #4.

The appellant submitted an appraisal estimating the subject property had a market value of \$1,530,000 or \$357.98 per square foot of living area including land as of January 1, 2016. Comparables #2 and #3 are located a mile from the subject, one in a different city according to the appraiser. Comparables #1, #3 and #4 are superior to the subject in that they are new construction as compared to the subject's age of 2 or 4 years old, but the appraiser did not adjust for the more desirable new construction. These issues call into question the credibility of the final opinion of value in the appraisal report. For these reasons, the Board gives little weight to the market value conclusion in the appraisal.

The board of review submitted three comparables for the Board's consideration that are similar to the subject. Despite being somewhat older, board of review comparables #1 and #3 are given more weight as their locations are in closer proximity to the subject, they sold proximate in time to the assessment date at issue, and they are similar to the subject in style, dwelling size and most features. Board of review comparables #1 and #3 sold in September and March 2015 for \$1,775,000 and \$2,325,000 or for \$460.92 and \$548.22 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$1,857,390 or \$434.58 per square foot of living area, land included, which is supported by the best evidence in the record. Based on this record, the Board finds a reduction in the subject's assessment based on overvaluation is not 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

AGENCY

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