



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

APPELLANT: Ya-Tai Lin
DOCKET NO.: 16-20983.001-R-1
PARCEL NO.: 05-18-219-017-0000

The parties of record before the Property Tax Appeal Board are Ya-Tai Lin, 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: \$12,720
IMPR.: \$41,184
TOTAL: \$53,904

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 multi-level frame and masonry dwelling containing 1,666 square feet of living area. The dwelling is 53 years old and features a partial basement with finished area, a fireplace and a 2-car garage. The subject is located in Winnetka, New Trier Township, Cook County. It is classified as a Class 2-34 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 three, multi-level, Class 2-34 comparables. The appellant did not report the proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. The comparables range in age from 58 to 60 years old and range in size from 1,209 to 2,134 square feet of living area. The comparables feature finished basements, central air conditioning and 1 or 2-car garages. One comparable has a

fireplace. The comparables have improvement assessments ranging from \$31,206 to \$49,812 or from \$23.34 to \$25.81 per square foot of living area. The appellant's attorney submitted a brief requesting the subject's total assessment be reduced to \$53,904. Based on this evidence the appellant requested the subject's 2016 improvement assessment be reduced to \$41,184 or \$24.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,749. The subject property has an improvement assessment of \$46,029 or \$27.63 per square foot of living area.

In support of the assessment the board of review submitted information on three, multi-level, Class 2-34 comparables having the same neighborhood code as the subject and located within a quarter of a mile from the subject. The comparables range in age from 55 to 60 years old and range in size from 1,182 to 1,344 square feet of living area. Each comparable has a finished basement. Two comparables have central air conditioning and 2-car garages and two comparables have fireplaces. The comparables have improvement assessments ranging from \$31,370 to \$36,026 or from \$26.54 to \$27.71 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 appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparables for the Board's consideration. The Board finds neither party submitted comparables that are particularly similar to the subject. The appellant's comparables #1 and #3 and the board of review comparables differ in size from the subject. Appellant's comparable #2 is similar in size to the subject but has central air conditioning which the subject lacks. Both parties' comparables differ from the subject in features. Some are superior to the subject in that they have central air conditioning and others are inferior to the subject in that they lack garages and/or fireplaces. 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 improvement assessments ranging from \$31,206 to \$49,812 or from \$23.34 to \$27.71 per square foot of living area. The subject's improvement assessment of \$46,029 or \$27.63 per square foot of living area falls above five of the six comparables and is only slightly below board of review comparable #2 on a per square foot basis. Board of review comparable #2 is superior to the subject in that it has central air conditioning and is 22% smaller than the subject. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis,

the Board finds the subject's improvement assessment is not supported by the comparables in the record. After considering adjustments to the comparables for differences to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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: May 21, 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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