



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

APPELLANT: Jonathan Kanter  
DOCKET NO.: 16-21077.001-R-1  
PARCEL NO.: 05-34-400-005-0000

The parties of record before the Property Tax Appeal Board are Jonathan Kanter, the appellant, by attorney Noah J. Schmidt, 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:** \$13,897  
**IMPR.:** \$64,136  
**TOTAL:** \$78,033

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 2-story frame dwelling containing 2,403 square feet of living area. The dwelling is 95 years old and features a full unfinished basement, central air conditioning and a fireplace. The subject is situated on an 8,175 square foot site located in Wilmette, New Trier Township, Cook County. The subject property is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation, assessment inequity and a contention of law as the bases of the appeal. In support of the overvaluation argument the appellant partially completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased on June 1, 2014 for \$720,000 or \$299.63 per square foot of living area including land. No other information was provided in Section IV. The appellant's attorney submitted a brief identifying the sellers and stating the broker involved was Prudential Rubloff. The appellant's attorney claimed the sale

was an arm's-length transaction and claimed to have submitted in evidence an executed copy of the HUD-1 Settlement Statement.<sup>1</sup>

The appellant also submitted a grid analysis which included information on one recent sale. Appellant's comparable #1 is a 2-story, Class 2-06 frame dwelling. The comparable is 123 years old and contains 2,416 square foot of living area. Its features have varying degrees of similarity when compared to the subject. This comparable sold in March 2015 for \$625,000 or \$258.69 per square foot of living area including land. Based on this evidence, the appellant's attorney contends the fair market value of the subject as of the assessment date at issue is \$720,000.

In the attached brief, the appellant's attorney also contends the assessment level of the subject should be 8.16% instead of the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. In support of this claim, the appellant submitted a printout of Assessment Ratios for 2014 showing the median level of assessment for Class 2 property for New Trier Township for 2014 was 8.16% as determined by the Illinois Department of Revenue.

In support of the inequity argument, the appellant submitted information on five, 2-story, Class 2-06 comparables having the same neighborhood code as the subject. The comparables range in size from 2,356 to 2,475 square feet of living area and range in age from 63 to 123 years old. The comparables feature 1½ or 2-car garages. Two comparables have fireplaces and two have central air conditioning. The appellant did not disclose the foundation types and/or basement finish of the comparables. The comparables have improvement assessments ranging from \$55,616 to \$61,908 or from \$23.02 to \$25.21 per square foot of living area. Based on this evidence the appellant requested the subject's 2016 improvement assessment be reduced to \$47,412 or \$19.73 per square foot of living area.

The appellant also contested the subject's land assessment. The appellant's comparables' sites range in size from 10,500 to 13,325 square feet of land area. They have land assessments ranging from \$17,850 to \$22,652 or \$1.70 per square foot of land area. Based on this evidence, the appellant requested the subject's 2016 land assessment be reduced to \$11,340 or \$1.39 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,033. The subject's assessment reflects a market value of \$780,330 or \$324.73 per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. The subject property has an improvement assessment of \$64,136 or \$26.69 per square foot of living area. The subject has a land assessment of \$13,897 or \$1.70 per square foot of land area.

In support of the subject's assessment, the board of review submitted information on eight comparables. The comparables are described as 2-story Class 2-06 comparables having the same neighborhood code as the subject. The dwellings range in size from 2,230 to 2,797 square feet of living area and range in age from 95 to 123 years old. The features have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$59,541

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<sup>1</sup> The Board finds the HUD-1 Settlement Statement was not submitted with the appeal.

to \$80,110 or from \$26.57 to \$30.63 per square foot of living area. Four of the comparables sold within one year of the assessment date at issue for prices ranging from \$839,000 to \$1,285,000 or from \$328.25 to \$471.04 per square foot of living area including land. The comparables have sites that range in size from 6,250 to 9,600 square feet of land area. The comparables have land assessments that range from \$10,115 to \$16,320 or \$1.70 per square foot of land area. 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 did not meet this burden of proof.

The appellant partially completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased through a realtor on June 1, 2014 for \$720,000. In a brief, the appellant's attorney claimed the sale had the elements of an arm's-length transaction. The Board gives less weight to this evidence due to the sale date which is not proximate in time to the assessment date at issue and was not supported in the record with a HUD-1 Settlement Statement as claimed.

Both parties submitted five sales for the Board's consideration which occurred within one year of the assessment date at issue. The Board gives equal weight to all five sales. These comparables sold within a year of the subject's assessment date for prices ranging from \$625,000 to \$1,285,000 or from \$258.69 to \$471.04 per square foot of living area including land. The subject's assessment of \$78,033 reflects a market value of \$780,330 or \$324.73 per square foot of living area including land which is within the range established by the sales comparables in the record. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant also contends the subject's assessment level should be 8.16% based on the median level of assessment for New Trier Township for tax year 2014. The Board finds the township median level of assessment for 2014 is inappropriate in determining the assessed value in tax year 2016.

Section 1910.50 of the rules of the Property Tax Appeal Board provides in part that:

- c) The decisions of the Property Tax Appeal Board will be based on equity and the weight of the evidence...
- 2) In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the

appropriate level of assessment for property in that class. The evidence may include:

- A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; and
- B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

86 Ill.Admin.Code §1910.50(c)(2)(A)(B)

The appellant additionally contends assessment inequity as a 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.

The parties submitted a total of 13 equity comparables for the Board's consideration. The Board gives equal weight to both parties' comparables. The comparables have improvement assessments ranging from \$55,616 to \$80,110 or from \$23.02 to \$30.63 per square foot of living area. The subject property has an improvement assessment of \$64,136 or \$26.69 per square foot of living area which is within the range established by the comparables in the record. After considering adjustments to the comparables for differences to 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 improvement assessment based on inequity is not warranted.

Regarding the subject's land assessment, the Board finds the 13 comparables have land assessments of \$1.70 per square foot of land area. The subject's land assessment of \$1.70 per square foot of land area is supported by the evidence in the record. The Board finds no reduction in the subject's land 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: May 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jonathan Kanter, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602