



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

APPELLANT: Neela Marnell
DOCKET NO.: 16-21079.001-R-1
PARCEL NO.: 05-28-310-006-0000

The parties of record before the Property Tax Appeal Board are Neela Marnell, 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: \$16,088
IMPR.: \$50,831
TOTAL: \$66,919

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 1-story masonry dwelling containing 1,807 square feet of living area. The dwelling is 61 years old and features a full unfinished basement and a 1-car garage. The subject is situated on an 8,938 square foot site located in Wilmette, New Trier Township, Cook County. The subject property is classified as a Class 2-04 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 \$527,000. No other information was provided in Section IV. The appellant's attorney submitted a brief disclosing the sale price. 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.¹ Based on this evidence, the appellant's attorney contends the fair market value of the subject as of the assessment date at issue is the purchase price of \$527,000.

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 Class 2-04 comparables described as 1.5-1.9 story dwellings. Two comparables have the same neighborhood code as the subject. The comparables range in size from 1,812 to 1,864 square feet of living area and range in age from 87 to 130 years old. The comparables feature 1½ or 2-car garages. Three comparables have fireplaces and three 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 \$41,299 to \$51,224 or from \$22.54 to \$28.13 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$26,875 or \$14.87 per square foot of living area.

The appellant also contested the subject's land assessment. The appellant's comparables' sites range in size from 6,250 to 7,500 square feet of land area. They have land assessments ranging from \$10,625 to \$12,750 or \$1.70 and \$1.80 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$13,128 or \$1.47 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 \$66,919. The subject's assessment reflects a market value of \$669,190 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 \$50,831 or \$28.13 per square foot of living area. The subject has a land assessment of \$16,088 or \$1.80 per square foot of land area.

In support of the subject's assessment, the board of review submitted information on four equity comparables. The comparables are described as 1 or 1.5-story Class 2-04 comparables having the same neighborhood code as the subject. Two are located within a quarter-mile of the subject. The dwellings range in size from 1,824 to 1,964 square feet of living area and range in age from 47 to 80 years old. The comparables have unfinished basements, fireplaces and 1 or 2-car garages. Three comparables feature central air conditioning. The comparables have improvement assessments ranging from \$56,667 to \$61,594 or from \$30.78 to \$32.47 per square foot of living area. The comparables have sites that range in size from 6,100 to 9,250 square feet of land area. The comparables have land assessments that range from \$10,980 to \$16,650 or \$1.80 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The Board finds the HUD-1 Settlement Statement was not submitted with the appeal.

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 on June 1, 2014 for \$527,000. 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.

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 nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 due to their dissimilar location and/or dwelling age as compared to the subject. Despite some dissimilarities with the subject in style and/or age, the Board finds appellant's comparables #3 and #5 and the board of review comparables are most similar to the subject in location, dwelling size, age and most features. These comparables have improvement assessments ranging from \$42,296 to \$61,594 or from \$22.81 to \$32.47 per square foot of living area. The subject property has an improvement assessment of \$50,831 or \$28.13 per square foot of living area which is within the range established by the most similar 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 nine comparables have land assessments of \$1.70 and \$1.80 per square foot of land area. The subject's land assessment of \$1.80 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.

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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