



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

APPELLANT: Kimm Dodaro  
DOCKET NO.: 16-21087.001-R-1  
PARCEL NO.: 01-18-101-016-0000

The parties of record before the Property Tax Appeal Board are Kimm Dodaro, 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:** \$15,188  
**IMPR.:** \$198,063  
**TOTAL:** \$213,251

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 masonry dwelling containing approximately 10,414 square feet of living area. The dwelling is approximately 19 years old and features a full finished basement, central air conditioning, 4 fireplaces, a 4-car garage and an indoor pool. The subject is situated on a 4.65-acre site located in Barrington Hills, Barrington Township, Cook County. The subject property is classified as a Class 2-09 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 September 30, 2015 for \$1,700,000 or approximately \$163 (rounded) per square foot of living area including land. The appellant indicated the subject was sold by the owner, was advertised for sale, and was

not between family or related corporations. The appellant's attorney submitted a letter from the appellant describing the circumstances surrounding the recent sale. The appellant became aware of the subject property through a family friend prior to the home being listed. The appellant contacted the owner of the subject property who "shared...his intention to sell the property and his plans to put the home on the market." He also "shared...his asking price." The appellant inspected the home and decided to make an offer to purchase it, which the appellant did in September 2015 for \$1,700,000. The appellant's attorney submitted a Settlement Statement which indicates no realtor commissions were paid.

In further support of the overvaluation argument, the appellant submitted an appraisal report prepared by John J. Moody of Midwest Appraisal Company, Inc. estimating the subject property had a market value of \$1,700,000 or approximately \$163 (rounded) per square foot of living area, including land, as of January 1, 2016. The appraiser analyzed four comparables in developing the sales comparison approach to value. Appraisal comparable #3 is the subject property using the September 2015 sale.<sup>1</sup> The comparables are located from 0.58 of a mile to 3.97 miles from the subject. The comparables range in age from 12 to 28 years old and range in size from 6,561 to 11,319 square feet of living area. The comparables' features have varying degrees of similarity when compared to the subject. None had indoor pools. The sites range in size from 4.65 to 5.2 acres of land. The comparables sold from August 2015 through January 2016 for prices ranging from \$1,500,000 to \$2,000,000 or from \$165 to \$229 (rounded) per square foot of living area including land. The appraiser did not make any adjustments to the comparables for differences from the subject.

The appellant's attorney submitted a brief in which the attorney concurred with the appraisal and the recent sale and asked that the subject's assessment be reduced to \$170,000 or a market value of \$1,700,000 at the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

In support of the inequity argument, the appellant submitted information on five, 2-story, Class 2-09 comparables. Three comparables have the same neighborhood code as the subject. The comparables range in size from 8,070 to 10,502 square feet of living area and range in age from 13 to 41 years old. The comparables feature central air conditioning, 1 to 3 fireplaces, and 2½ or 4-car garages. The appellant did not disclose the foundation types and/or basement finish of the comparables. The comparables have improvement assessments ranging from \$138,666 to \$178,155 or from \$16.62 to \$17.52 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$154,812 or \$14.89 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 \$213,251. The subject's assessment reflects a market value of \$2,132,510 or \$205 (rounded) per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2

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<sup>1</sup> The appraiser states, "Comparable #3 is the sale of the subject property in October of 2015. After reviewing Standards Rule 1-4 and Standards Rule 1-5, it has been determined that the subject property can be used as a comparable sale and if that sale occurred in the past 3 years, must be reported. It has been reported that the most recent sale included personal property i.e. custom lighting, furniture, etc."

property of 10%. The subject property has an improvement assessment of \$198,063 or \$19.02 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four comparables. The comparables are described as 2-story Class 2-09 comparables having the same neighborhood code as the subject. The dwellings range in size from 8,605 to 11,928 square feet of living area and range in age from 10 to 25 years old. The comparables have basements, three with finished area, central air conditioning, 2 to 4 fireplaces and 3 or 4-car garages. The comparables have improvement assessments ranging from \$160,225 to \$247,391 or from \$18.56 to \$20.74 per square foot of living area. The comparables sold from March 2014 through August 2015 for prices ranging from \$2,000,000 to \$2,850,000 or from \$182.07 to \$293.43 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 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 September 30, 2015 for \$1,700,000. Although the appellant indicated in Section IV that the sale was advertised, the letter from the appellant to the appellant's attorney submitted in evidence indicates the subject was not advertised. The appellant stated they became aware of the property through a family friend and approached the seller prior to the subject property being placed on the market. Based on this evidence, the Board gives less weight to this sale since the subject does not appear to have been advertised for sale to the general public and, therefore, does not have the characteristics of an arm's-length transaction.

In further support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,700,000 or approximately \$163 (rounded) per square foot of living area, including land, as of January 1, 2016. The appraiser used the recent sale of the subject as one of the comparable sales. The Board has given little weight to this sale. The appraiser did not make any adjustments to the comparable sales for differences from the subject such as dwelling size and features. Two of the comparables were located 2.68 miles and 3.97 miles from the subject. For these reasons the Board gives little weight to the market value conclusion in the appraisal report. The Board will instead analyze the raw sales in the record, including the sales contained in the appraisal report.

Not counting the recent sale of the subject, the record contains seven comparable sales for the Board's consideration. The Board gives less weight to appraisal comparables #2 and #4 due to their distance from the subject. The remaining comparables sold from March 2014 to August 2015 for prices ranging from \$1,500,000 to \$2,850,000 or from \$182 to \$293 (rounded) per square foot of living area including land. The subject's assessment of \$213,251 reflects a market value of \$2,132,510 or \$205 (rounded) per square foot of living area, land included, which is

supported by the most similar comparables in the record on a per square foot basis. These sales also support the conclusion that the subject's purchase price was not indicative of fair cash value. After considering adjustments to the comparables for differences to the subject, the Board finds the appellant did not demonstrate with a preponderance of the evidence that the subject's improvement is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

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 #2, #3 and #4 due to their location and/or smaller dwelling size as compared to the subject. The Board finds appellant's comparables #1 and #5 and the board of review comparables are most similar to the subject in location, age, style dwelling size and most features. These comparables have improvement assessments ranging from \$141,918 to \$247,391 or from \$16.62 to \$20.74 per square foot of living area. The subject property has an improvement assessment of \$198,063 or \$19.02 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.

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

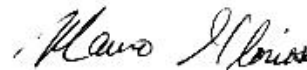
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Member

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

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