



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

APPELLANT: Chris Harrison
DOCKET NO.: 16-21098.001-R-1
PARCEL NO.: 05-33-402-013-0000

The parties of record before the Property Tax Appeal Board are Chris Harrison, 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: \$10,880
IMPR.: \$71,287
TOTAL: \$82,167

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 2,655 square feet of living area. The dwelling is approximately 94 years old and features a full unfinished basement, a fireplace and a 2-car garage. The subject is situated on a 6,400 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, 2013 for \$641,000. The appellant indicated the subject was sold by two individuals and was not

between family or related corporations. No information was provided regarding the length of time the subject was advertised or if the sale was handled through a realtor.

The appellant's attorney submitted a brief claiming the sale was an arm's-length transaction. 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. The appellant's attorney also submitted a Warranty Deed dated June 4, 2013.

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 2,572 to 2,700 square feet of living area and range in age from 93 to 128 years old. The comparables feature 1, 2 or 2½-car garages. Two comparables have central air conditioning and one has a fireplace. The appellant did not disclose the foundation types and/or basement finishes of the comparables in the grid analysis but did submit Property Search Details from the Cook County Assessor's Office indicating comparables #1, #3, #4 and #5 have unfinished basements and comparable #2 has a finished basement. The comparables have improvement assessments ranging from \$61,098 to \$65,521 or from \$23.57 to \$24.77 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$41,426 or \$15.60 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 \$82,167. The subject's assessment reflects a market value of \$821,670 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 \$71,287 or \$26.85 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 2-06 comparables having the same neighborhood code as the subject. One comparable is located on the same street and in the same tax block as the subject. The dwellings range in size from 2,253 to 2,710 square feet of living area and range in age from 76 to 96 years old. The comparables have unfinished basements, fireplaces and 1 or 2-car garages. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$62,880 to \$78,001 or from \$27.03 to \$30.47 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 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, 2013 for \$641,000. In a brief, the appellant's attorney claimed the sale had the elements of an arm's-length transaction but presented no evidence to support the claim such as an MLS Listing Sheet or a Settlement Statement. The Board gives less weight to the recent sale as the sale date is not proximate in time to the assessment date at issue. Based on this evidence, the Board finds the appellant did not prove with 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 nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #2 due to its superior finished basement when compared to the subject's unfinished basement. The Board also gives less weight to appellant's comparables #2 and #5 and to board of review comparables #2, #3 and #4 due to their superior

central air conditioning when compared to the subject. The Board gives more weight to appellant's comparables #1, #3 and #4 and board of review comparable #1 due to their similarity to the subject in age, location, style, dwelling size and most features. These comparables have improvement assessments ranging from \$61,098 to \$65,521 or from \$23.57 to \$27.08 per square foot of living area. The subject property has an improvement assessment of \$71,287 or \$26.85 per square foot of living area which is within the range established by the most similar comparables in the record on a per square foot basis. 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.

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

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