



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

APPELLANT: Brendan Healey
DOCKET NO.: 16-21345.001-R-1 through 16-21345.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Brendan Healey, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|-------|---------|----------|
| 16-21345.001-R-1 | 05-28-408-016-0000 | 5,558 | 20,682 | \$26,240 |
| 16-21345.002-R-1 | 05-28-408-015-0000 | 6,854 | 48,906 | \$55,760 |

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 consists of a two-story, single-family residential dwelling of frame exterior construction with 2,988 square feet of living area. The dwelling is approximately 75 years old. Features of the home include a finished basement, central air conditioning, and a 1.5-car garage. The property's two parcels have a combined 6,206 square foot site and are located in Wilmette, New Trier Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant submitted a copy of the final decision of the Cook County Board of Review dated November 1, 2016 for the 2016 assessment year concerning the two parcels which depicts

¹ The board of review's grid analysis included the subject's property information for only one of the two parcels. Therefore, the Board finds for this decision the best evidence of the subject's property characteristics and assessment information was provided within the appellant's evidence.

assessments of \$65,366 for PIN 05-28-408-015-0000 and \$30,634 for PIN 05-28-408-016-0000. The subject's two parcels have a combined total assessment of \$96,000 which reflects a market value of \$960,000 or \$321.29 per square foot of living area, including land, when using the 2016 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The attorney for the appellant submitted a "Residential Appeal", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, a supplemental "Petition" or brief with a signed affidavit from the appellant's attorney, and an appraisal of the subject property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property has a market value of \$820,000 as of January 1, 2016. The appraisal was prepared by Pamela L. Sonshine, a State of Illinois Certified Residential Real Estate Appraiser. The appellant's appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appraiser selected four suggested comparable residential properties that are located from .08 to .36 of a mile from the subject property. The comparables are brick, frame and brick, or stucco dwellings ranging in size from 1,634 to 3,063 square feet of living area. The dwellings range in age from 75 to 105 years old. The comparables have additional features with varying degrees of similarity to the subject. The comparables sold from April to August 2015 for sale prices ranging from \$725,000 to \$865,000 or from \$247.89 to \$443.70 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$793,000 to \$830,000. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review - Notes on Appeal" for only parcel 05-28-408-016-0000. The board of review did not address or refute the information provided in the appellant's appeal and/or appraisal report.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on three sale properties that are located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry or stucco exterior construction ranging in size from 2,946 to 3,843 square feet of living area. The dwellings are 94 or 98 years old. The comparables have additional features with varying degrees of similarity to the subject. The comparables have sale dates ranging from May 2014 to April 2016 for prices ranging from \$1,034,990 to \$1,775,000 or from \$322.66 to \$492.24 per square foot of living area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted three comparable sales.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject has a market value of \$820,000 as of January 1, 2016. The subject's assessment reflects a market value of \$960,000 or \$321.29 per square foot of living area, including land, which is above the appraised value. The Board gives less weight to board of review comparable sale #3 as its sale occurred greater than 19 months prior to the January 1, 2016 assessment date at issue. The Board further finds the board of review's unadjusted sales do not overcome the weight of the appellant's appraisal, particularly where the comparable dwellings are substantially older than the subject. Also, board of review comparable #1 is substantially larger than the subject. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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: June 18, 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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