



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

APPELLANT: Hugh McGuire
DOCKET NO.: 16-21359.001-R-1
PARCEL NO.: 05-17-410-019-0000

The parties of record before the Property Tax Appeal Board are Hugh McGuire, 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 **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: \$26,475
IMPR.: \$141,298
TOTAL: \$167,773

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 dwelling of frame exterior construction with 4,558 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has an 18,911 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised an issue concerning the size of the dwelling and also contends assessment inequity as a basis of the appeal. In support of the assessment inequity argument the appellant submitted information on three equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in age from 83 to 106

years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,482 to 4,995 square feet of living area and have improvement assessments ranging from \$111,806 to \$141,711 or \$24.66 and \$28.37 per square foot of living area.

In a brief, counsel for the appellant provided measurements and a schematic drawing depicting a dwelling size for the subject property of 4,558 square feet of living area. Counsel also asserted the property was measured by an Illinois Certified Residential Appraiser. The appellant requested the total assessment be reduced to \$150,179.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,773. The board of review submission disclosed the subject's improvement assessment had been reduced from \$174,810 to \$141,298. The subject's improvement assessment equates to \$31.00 per square foot of living area when using 4,558 square feet. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of masonry, frame or frame and masonry exterior construction that range in age from 89 to 100 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,934 to 4,868 square feet of living area and have improvement assessments ranging from \$122,229 to \$161,014 or from \$30.27 to \$36.18 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 taxpayer contends assessment inequity as the 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 and a reduction in the subject's assessment is not warranted.

One issue before the Board is the subject's proper improvement size. The Board finds the appellant submitted sufficient evidence to establish the subject's correct square footage. The appellant supplied the Board with a schematic drawing and measurements which shows the subject property has 4,558 square feet of living area. The board of review did not refute this measurement and offered no evidence of how they arrived at 4,970 square feet of living area. Therefore, for purposes of this appeal the Board finds the subject dwelling has 4,558 square feet of living area. The Board finds, however, the error in the subject's dwelling size alone does not demonstrate that its underlying assessment is incorrect. Actual valuation evidence must be considered to determine whether the subject's assessed valuation is correct.

The parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its

new age when compared to the subject property. The Board finds the appellant's comparables #2 and #3 and the board of review comparables are more similar when compared to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments ranging from \$28.37 to \$36.18 per square foot of living area. The subject's improvement assessment of \$31.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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 assessment is not 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: 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

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

APPELLANT

Hugh McGuire, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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