



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

APPELLANT: Timothy Kane
DOCKET NO.: 16-21360.001-R-1
PARCEL NO.: 05-17-103-013-0000

The parties of record before the Property Tax Appeal Board are Timothy Kane, 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: \$27,000
IMPR.: \$166,813
TOTAL: \$193,813

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 masonry exterior construction with 6,236 square feet of living area.¹ The dwelling is approximately 12 years old. Features of the home include a crawl-space foundation, central air conditioning, four fireplaces and a two-car garage. The property has a 15,000 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised a contention of law as the basis of the appeal. In support of the argument counsel for the appellant submitted a brief contesting the square footage of the subject property. Included in the brief are measurements and a schematic drawing of the subject property provided

¹ The Board finds the best evidence of dwelling size is contained in the appraisal as it contains a schematic drawing and measurements of the dwelling size.

by Charles Schwarz, a certified residential real estate appraiser. Based on the change in size, the appellant requested the subject's assessment be reduced to \$154,841.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,813. The subject property has an improvement assessment of \$166,813 or \$26.75 per square foot of living area when using 6,236 square feet of living area. The board of review submission disclosed it had reduced the subject's improvement assessment from \$245,900 to \$166,813. In support of its contention of the correct assessment the board of review 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 that range in age from 9 to 93 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,440 to 4,737 square feet of living area and have improvement assessments ranging from \$18,421 to \$285,103 or from \$5.35 to \$60.19 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 raised a contention of law that the subject property is not accurately assessed. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under the Illinois Administrative Procedure Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The rules of the Property Tax Appeal Board do not provide for the standard of proof when a contention of law is raised, therefore, the standard of proof is the preponderance of the evidence. The Board finds the appellant did not meet this burden of proof and a reduction in the assessment is not justified.

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, measurements, a photograph and a signed statement from an appraiser asserting the dwelling was measured and has 6,236 square feet of living area. The board of review did not refute this measurement and offered no evidence of how it arrived at 8,137 square feet of living area. Therefore, for the purposes of this appeal the board finds the subject dwelling has 6,236 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 record also contains three equity comparables from the board of review. The Board gives little weight to comparable #2 due to its age. The two remaining comparables had improvement assessments of \$60.19 and \$40.33 per square foot of living area, which are supportive of the subject's improvement assessment of \$26.75 per square foot of living area.

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

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