



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

APPELLANT: Greg Gross  
DOCKET NO.: 16-21363.001-R-1  
PARCEL NO.: 05-27-413-017-0000

The parties of record before the Property Tax Appeal Board are Greg Gross, 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:

**LAND:** \$18,200  
**IMPR.:** \$70,000  
**TOTAL:** \$88,200

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 stucco exterior construction with 2,806 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 9,100 square foot site and is located in Wilmette, 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 contends overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$882,000 as of January 1, 2016. The appraisal was prepared by Charles Schwarz, a certified residential real estate appraiser.

Under the sales comparison approach, the appraiser analyzed five comparable sales located from .25 to 2.00 miles from the subject property. The comparables consist of four two-story dwellings and a ranch that range in age from 55 to 95 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,700 to 3,180 square feet of living area and are situated on sites that range in size from 7,000 to 10,950 square feet of land area. The comparables sold from November 2014 to May 2016 for prices ranging from \$850,000 to \$882,500 or from \$272.01 to \$314.99 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$854,200 to \$885,700. The appellant requested the subject's assessment be reduced to \$88,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,966. The subject's assessment reflects a market value of \$1,109,660 or \$395.46 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables consist of two-story dwellings that range in age from 87 to 101 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,648 to 3,134 square feet of living area and are situated on sites ranging in size from 8,800 to 9,300 square feet of land area. The comparables sold from May 2013 to July 2014 for prices ranging from \$920,000 to \$1,300,000 or from \$293.55 to \$424.28 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 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 record contains an appraisal submitted by the appellant and information on four comparable sales provided by the board of review. The Board gave little weight to the appraisal submitted by the appellant for several reasons. Appraisal comparable sale #1 sold in 2014, which is not proximate in time for the January 1, 2016 assessment date at issue. The Board also finds that no adjustment was made to appraisal comparable sale #5 for its newer age or difference in dwelling design when compared to the subject property. Therefore, the Board gives little weight to the appraiser's estimated value and adjustment, and the Board will consider the raw sales data for the comparables contain in this record.

The Board gave little weight to the board of review's comparable sales due to their 2013 and 2014 sale dates, which are not proximate in time for the January 1, 2016 assessment date at issue.

The Board finds the appellant's appraisal comparable sales #2, #3 and #4 sold more proximate in time to the subject's assessment date and are more similar to the subject in age, dwelling size, design and features. The comparables sold from April 2015 to May 2016 for prices of \$850,000 to \$865,000 or from \$272.01 to \$314.81 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,109,660 or \$395.46 per square foot of living area including land, which falls above the most similar comparable sales established in this record. Based on this evidence the Board finds the subject is overvalued and a reduction in the assessment 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: 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

Greg Gross, 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