



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

APPELLANT: Leo Birov
DOCKET NO.: 16-21365.001-R-1
PARCEL NO.: 05-21-118-003-0000

The parties of record before the Property Tax Appeal Board are Leo Birov, 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: \$27,348
IMPR.: \$126,328
TOTAL: \$153,676

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 and masonry exterior construction with 4,046 square feet of living area. The dwelling is approximately 79 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 2.5-car garage. The property has a 14,025 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 marked recent sale and assessment inequity as the bases of the appeal. With respect to the overvaluation argument the appellant asserted the property was purchased September 1995 for a price of \$1,155,000 and requested the assessment be reduced to \$115,500 to reflect the purchase price.

With respect to the assessment equity 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 masonry exterior construction that range in age from 91 to 103 years old. Each comparable has one to three fireplaces, a partial or full unfinished basement and a two-car or three-car garage. Two of the comparables have central air conditioning. The dwellings range in size from 3,862 to 4,118 square feet of living area and have improvement assessments ranging from \$86,386 to \$96,774 or from \$21.88 to \$23.50 per square foot of living area. The appellant requested the improvement assessment be reduced to \$88,152 or \$21.79 per square foot of living area based on assessment inequity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,676. The subject's assessment reflects a market value of \$1,536,760 or \$380.00 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. The subject property has an improvement assessment of \$126,328 or \$31.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of frame, frame and masonry or masonry exterior construction that range in age from 66 to 96 years old. Each comparable has two fireplaces and a one-car or two-car garage. Three of the comparables have central air conditioning and a partial unfinished or finished basement. One comparable has a full finished basement. The dwellings range in size from 2,548 to 3,119 square feet of living area and sold from January 2014 to March 2016 for prices ranging from \$960,000 to \$1,200,000 or from \$307.79 to \$461.73 per square foot of living area including land. The comparables have improvement assessments ranging from \$89,309 to \$105,724 or from \$33.04 to \$35.05 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be the board of review's comparables. These properties sold proximate in time to the January 1, 2016 assessment date at issue and were similar to the subject in location, age, dwelling design and other features. The comparables sold for prices ranging from \$960,000 to \$1,200,000 or \$307.79 to \$461.73 per square foot of living area, including land. The subject's total assessment reflects a market value of \$1,536,760 or \$380.00 per square foot of living area including land, which falls above the best comparables

established in this record on a total market value basis and within the range on a per square foot basis. The subject's overall greater market value is justified by the subject dwellings greater size. The Board gave little weight to the subject's September 1995 sale date, which is not proximate in time to the January 1, 2015 assessment date at issued. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

The taxpayer also 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 on this basis.

The parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the board of review comparables due to their smaller dwelling size when compared to the subject property. The Board finds the appellant's comparables are more similar when compared to the subject in location, age, dwelling size, design and other features. These comparables had improvement assessments ranging from \$21.88 to \$23.50 per square foot of living area. The Board finds that an upward adjustment to the assessment is needed due to slight older ages, unfinished basement area and differing features. The subject's improvement assessment of \$31.22 per square foot of living area falls above the range established by the best comparables contained in this record but justified when considering the subject's superior age and features. 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 on this basis.

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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