



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

APPELLANT: Allen & Sara Kirson
DOCKET NO.: 16-21701.001-R-1
PARCEL NO.: 05-06-301-006-0000

The parties of record before the Property Tax Appeal Board are Allen & Sara Kirson, the appellants, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP 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: \$32,146
IMPR.: \$20,354
TOTAL: \$52,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of frame and masonry exterior construction with 3,782 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 2-car garage. The property has a 17,859-square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants disclosed the subject was purchased on May 31, 2016 for a price of \$525,000 as set forth in Section IV-Recent Sale Data of the appeal petition. The appellants disclosed the property sold contract for deed by the owner and was not advertised for sale. The appellants also

disclosed the parties to the transaction were not related. Based on this evidence, the appellants requested the total assessment be reduced to \$52,500 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,087. The subject's assessment reflects a market value of \$990,870 or \$262.00 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.

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 one, 1.5-story and three, 2-story dwellings that range in age from 41 to 69 years old. The comparables have full or partial basements, central air conditioning, two or three fireplaces and 2-car or 2.5-car garages. The dwellings range in size from 3,073 to 3,783 square feet of living area and are situated on sites ranging in size from 14,735 to 34,848 square feet of land area. The comparables sold from June 2015 to May 2016 for prices ranging from \$1,225,000 to \$1,900,000 or from \$363.83 to \$585.75 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase price of the subject property in May 2016 for a price of \$525,000. The appellants completed Section IV-Recent Sale Data of the appeal disclosing the parties to the transaction were not related.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or refute the contention that the purchase price was reflective of market value.

The Board gave less weight to the board of review's comparables. Comparable #1 has a smaller dwelling size and a dissimilar foundation when compared to the subject property. Comparables #2 through #4 have dissimilar dwelling designs and foundations when compared to the subject property. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellants' 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



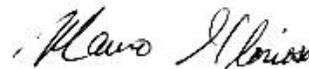
Member

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

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

APPELLANT

Allen & Sara Kirson, by attorney:
Donald T. Rubin
Golan Christie Taglia, LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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