



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

APPELLANT: Howard J. Trienens
DOCKET NO.: 16-21798.001-R-1
PARCEL NO.: 05-07-209-017-0000

The parties of record before the Property Tax Appeal Board are Howard J. Trienens, the appellant(s), by attorney Leonard Shifflett, Attorney at Law in Winnetka, Illinois; 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: \$ 60,438
IMPR.: \$119,562
TOTAL: \$180,000

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 and one-half story, colonial residence of masonry construction, with a coach house apartment above the garage. It is approximately 97 years old and has a 27,472 square foot site that overlooks a lake front park that is maintained by the Village of Glencoe. The subject property is located in Glencoe, New Trier Township, Cook County. It is classified as Class 2 property under the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two appraisals, both estimating the subject property had a market value of \$1,800,000 as of January 1, 2016 and January 1, 2017. The appraisals were authored by Daniel J. McCain, a Certified Residential Real Estate Appraiser in the State of Illinois. He utilized the sales comparison approach to value the subject property.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$240,000. The subject's assessment reflects a market value of \$2,400,000 when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four sale comparables, each reflecting equity data.

In written rebuttal, the appellant's appraiser distinguished the board of review's comparables from the subject property.

At hearing, the appraiser was tendered and accepted as an expert in residential real estate valuation with no objection from the board of review. The appellant's attorney questioned McCain as to the inspection process, the subject's description, and the sale comparables and methodology used in the appraisal.

The board of review's representative rested on his written submission.

McCain was recalled to testify as to the differences between the board of review's comparables and the subject property. He had physically been inside several of the comparables. As support, MLS listing sheets, photographs of the subject's obsolescence, photographs of the board of review's comparables showing their current physical condition and a location map were marked as exhibits from the written rebuttal evidence.

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 Board finds the best evidence of market value to be the appraisals submitted by the appellant, combined with the credible testimony of the appraiser. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$1,800,000 as of the assessment date at issue. Since the market value of this parcel has been established, the assessment level of 10% as established by the Cook County Real Property Assessment Classification Ordinance shall apply, per the appellant's request. 86 Ill. Admin. Code § 1910.50(c)(3).

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

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