



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

APPELLANT: Joanne Blumberg  
DOCKET NO.: 16-21853.001-R-1  
PARCEL NO.: 05-33-111-058-0000

The parties of record before the Property Tax Appeal Board are Joanne Blumberg, the appellant, by attorney Patrick J. Hanlon, of Hanlon & Vinson 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:** \$11,407  
**IMPR.:** \$31,093  
**TOTAL:** \$42,500

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 split-level dwelling<sup>1</sup> of frame and masonry exterior construction with 1,638 square feet of living area. The dwelling was built in 1955. Features of the home include a basement, central air conditioning, two fireplaces and a 2-car garage. The property has .25 acres and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 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 appellant submitted an appraisal estimating the subject property had a market value of \$425,000

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<sup>1</sup> The appellant's appraisal reported a split-level dwelling and two fireplaces, although the assessing officials reported 1-story and one fireplace. The Property Tax Appeal Board finds the discrepancy does not prohibit making a determination of the correct assessment but also finds the appraiser inspected the subject property.

as of May 11, 2015. The appraisal was prepared by Michael Sullivan, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

The appraiser analyzed three comparable sales located from .24 to 1.00 mile from the subject property. The comparables consist of split-level dwellings that were built from 1957 to 1962. The dwellings have central air conditioning and 2-car garages. One of the comparables has a fireplace. The dwellings range in size from 1,403 to 1,520 square feet of living area and are situated on sites that contain .19 or .20 acres. The comparables sold from May to August 2014 for prices ranging from \$413,740 to \$475,000 or from \$289.66 to \$312.50 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 \$411,240 to \$444,000.

The appraiser submitted photographs and a report from Building Inspectors Consortium Inc. detailing major defects and deterioration of the subject property. The appraiser noted significant repairs and safety concerns totaling \$35,000 for removal of asbestos, replacing storm line section and drain tile, repairing water seepage issues and the removal of an elevator with floor repair. Photographs provided by Building Inspectors Consortium Inc. disclosed window sills with improper pitch, a patio that slopes toward the house, old downspout drain tiles and poorly fitted or missing windows. The appellant requested the total assessment be reduced to \$42,500 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,580. The subject's assessment reflects a market value of \$495,800 or \$302.69 per square foot of living area, land included, when using 1,638 square feet of living area and 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 three comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of 1-story dwellings that are 55 or 60 years old. The dwellings have partial or full basements, one of which has a finished area, central air conditioning and 1-car or 2-car garages. One comparable has a fireplace. The dwellings range in size from 1,343 to 1,605 square feet of living area and are situated on sites that contain 8,573 or 8,618 square feet of land area. The comparables sold from February 2014 to August 2016 for prices ranging from \$392,000 to \$590,000 or from \$283.15 to \$367.60 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 Board finds the best evidence of market value to be the May 11, 2015 appraisal submitted by the appellant, estimating the subject property had a market value of \$425,000. The subject's assessment reflects a market value above the best evidence of market value in the record.

The Board gave less weight to the board of review comparable sales #1 and #3 due to their smaller dwelling size when compared to the subject property. Less weight was also given to board of review comparable sale #2 due to the fact that one unadjusted comparable does not overcome the appellant's appraisal report that included three comparables that were adjusted by the appellant's appraiser and which the Board has reviewed and appears to be logical and reasonable. 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 is warranted commensurate with the appellant's request.

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.

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Chairman



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Member

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Member



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Member

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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



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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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