



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

APPELLANT: Kay Ackermann  
DOCKET NO.: 16-22382.001-R-1  
PARCEL NO.: 05-21-414-002-0000

The parties of record before the Property Tax Appeal Board are Kay Ackermann, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$17,452  
**IMPR.:** \$74,299  
**TOTAL:** \$91,751

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 2,664 square feet of living area. The dwelling is approximately 96 years old. Features of the home include an unfinished basement, central air conditioning and a 2.5-car garage. The property has an 8,950 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 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 \$800,000 as of January 1, 2016. The appraisal was prepared by David Barros, a certified general real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

The appraiser analyzed five comparable sales located from .10 to .30 of a mile from the subject property. The comparables consist of 2-story dwellings that were built from 1912 to 1952. The dwellings range in size from 2,051 to 2,826 square feet of living area and are situated on sites ranging in size from 7,050 to 10,058 square feet of land area. The comparables sold from July 2015 to September 2016 for prices ranging from \$555,000 to \$669,000 or from \$230.01 to \$301.12 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at a "Final Modified Price" ranging from \$227.71 to \$301.12 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$78,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,751. The subject's assessment reflects a market value of \$917,510 or \$344.41 per square foot of living area, land included, when using 5,130 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 four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that range in age from 89 to 106 years old. The dwellings have partial or full unfinished basements and 1-car or 2-car garages. Two of the comparables have central air conditioning; three of the comparables have one or two fireplaces. The dwellings range in size from 2,700 to 3,516 square feet of living area and are situated on sites ranging in size from 7,469 to 13,965 square feet of land area. The comparables sold from June 2014 to July 2016 for prices ranging from \$860,000 to \$1,420,000 or from \$318.52 to \$457.77 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission noting the evidence is based on "raw, unconfirmed and unadjusted" sales.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellant and four comparable sales provided by the board of review. The Board finds the appellant's appraisal is unpersuasive and not a credible indicator of value. The Board finds the lack of adequate property descriptions for the comparable sales further detracts from the comparative analysis within the appraisal and the reliability of the value adjustments used to obtain the subject's value conclusion. Therefore, the Board gives less weight to the conclusion of value contained in the appellant's appraisal.

The Board also gave less weight to board of review comparable sales #1 and #3 due to their 2014 sale dates which are dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. The Board finds the board of review comparable sales #2 and #4 are proximate in time to the January 1, 2016 assessment date and more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables sold in June 2015 or July 2016 prices of \$1,225,000 and \$1,420,000 or \$348.41 and \$457.77 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$917,510 or \$344.41 per square foot of living area including land. Considering adjustments to the comparables for larger dwelling size, age and features, the Board finds the subjects estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not 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

Kay Ackermann, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

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