



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

APPELLANT: Bryant Rowean  
DOCKET NO.: 16-22418.001-R-1  
PARCEL NO.: 05-20-224-018-0000

The parties of record before the Property Tax Appeal Board are Bryant Rowean, 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:** \$13,800  
**IMPR.:** \$145,058  
**TOTAL:** \$158,858

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 2-story dwelling of frame exterior construction with 4,461 square feet of living area. The dwelling is approximately 4 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,625 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-08 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 five comparables sales. Four of the comparables are located within the same neighborhood assessment code as the subject property. The comparables consists of 2-story dwellings that were built from 1995 to 2007. The comparables have full basements, three of which have finished area, central air conditioning, from one to three fireplaces and 2-car garages.

The dwellings range in size from 3,178 to 3,630 square feet of living area and are situated on sites ranging in size from 8,750 to 9,350 square feet of land area. The comparables sold from March 2013 to August 2015 for prices ranging from \$1,010,000 to \$1,212,500 or from \$317.81 to \$334.02 per square foot of living area, including land.

The appellant's submission also disclosed the subject was purchased in October 21, 2013 for a price of \$1,498,784 and had been advertised for sale for 50 days as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement and the Warranty Deed. Based on this evidence, the appellant requested the total assessment be reduced to \$145,477 or \$326.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,858. The subject's assessment reflects a market value of \$1,588,580 or \$356.10 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 assessment code as the subject property. The comparables consists of 2-story dwellings that are 1 or 4 years old. The comparables have full finished basements, central air conditioning, from one to three fireplaces and 2-car or 2.5-car garages. The dwellings range in size from 3,913 to 4,282 square feet of living area and are situated on sites ranging in size from 9,300 to 10,620 square feet of land area. The comparables sold from January to August 2015 for prices ranging from \$1,550,000 to \$1,844,500 or from \$396.12 to \$440.74 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 argued that the subject property should be given a personal property deduction of \$75,000 (or 5% of the sale price) based on upgrades listed on the Multiple List Service sheet for the newly constructed home. Counsel also critiqued the board of review's submission noting the evidence is based on "raw/unconfirmed sales data."

### **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 parties submitted the subject's sale and nine suggested sales for the Board's consideration. The Board gave less weight to the appellant's October 2013 sale of the subject property. This sale is dated and less indicative of fair market value as of the subject's 2016 assessment date at issue. The Board also gave less weight to the appellant's comparable sales due to their smaller dwelling sizes and their 2013 and 2014 sale dates which are not proximate in time to the January

1, 2016 assessment date at issue. The Board finds the board of review's comparable sales sold more proximate in time to the January 1, 2016 assessment date and are similar when compared to the subject in location, land area, dwelling size, design, age and most features. These comparables sold from January to August 2015 for prices ranging from \$1,550,000 to \$1,844,500 or from \$396.12 to \$440.74 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,588,580 or \$356.10 per square foot of living area including land, which falls within the range on a total market value basis and below the range on a per square foot basis. 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: July 16, 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

Bryant Rowean, 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