



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

APPELLANT: Brian O'Toole
DOCKET NO.: 16-22532.001-R-1
PARCEL NO.: 05-17-307-028-0000

The parties of record before the Property Tax Appeal Board are Brian O'Toole, 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: \$47,568
IMPR.: \$203,721
TOTAL: \$251,289

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 masonry exterior construction with 6,540 square feet of living area. The dwelling was built in 2004. Features of the home include a full finished basement, central air conditioning and six fireplaces. The property has a 24,394 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 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 information on five comparable sales with the same classification code as the subject property. Four of the comparables are located in different neighborhood codes than the subject property. The comparables are improved with one, 2-story and four, 3-story

dwellings¹ that were built from 1994 to 2003. The comparables have full basements, two of which have finished area, central air conditioning, two to four fireplaces and from 3-car to 4-car garages. The dwellings range in size from 5,627 to 7,464 square feet of living area and are situated on sites ranging in size from 21,867 to 26,075 square feet of land area. The comparables sold from August 2013 to May 2015 for prices ranging from \$1,805,000 to \$2,335,000 or from \$241.83 to \$373.20 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$217,050 reflecting a market value of \$2,170,500 or \$331.88 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 \$251,289. The subject's assessment reflects a market value of \$2,512,890 or \$384.23 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 with the same neighborhood and classification codes as the subject property. The comparables consist of 2-story dwellings that range in age from 4 to 13 years old. The comparables have partial or full finished basements, central air conditioning, two to six fireplaces and 3-car garages. The dwellings range in size from 5,473 to 6,145 square feet of living area and are situated on sites ranging in size from 17,480 to 21,872 square feet of land area. The comparables sold from August 2013 to July 2016 for prices ranging from \$2,700,000 to \$3,780,000 or from \$493.33 to \$623.68 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 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 nine comparable sales for the Board's consideration. Less weight was given to the appellant's comparable sales #1 and #3 through #5 due to their 2013 and 2014 sale dates which are dated and less indicative of fair market value as of the January 1, 2016 assessment date at issue. Moreover, the appellant's comparable sales #2 through #5 were distant in location and have dissimilar dwelling designs when compared to the subject property. The Board also gave less weight to board of review comparable sales #2 and #4 due to their 2013 sale dates which are dated and less indicative of fair market value as of the January 1, 2016

¹ The story height for the comparables can be found on the Multiple Listing Service sheets provided by the appellant.

assessment date at issue. The Board finds board of review's comparable sales #1 and #3 sold proximate in time to the January 1, 2016 assessment date and are more similar when compared to the subject in location, age, size, dwelling design and most features. These two comparables sold in June 2015 and July 2016 for prices of \$3,337,500 and \$3,780,000 or \$585.83 and \$615.13 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$2,512,890 or \$384.23 per square foot of living area including land, which falls below the two most similar comparable sales contained in the record. 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

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