



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

APPELLANT: Sid Roth
DOCKET NO.: 16-22540.001-R-1
PARCEL NO.: 05-18-206-007-0000

The parties of record before the Property Tax Appeal Board are Sid Roth, 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: \$11,200
IMPR.: \$54,650
TOTAL: \$65,850

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 and masonry exterior construction with 1,832 square feet of living area. The dwelling was built in 1961. Features of the home include a full finished basement, central air conditioning, a fireplace and a 1.5-car garage.¹ The property has a 7,000 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-07 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 four comparable sales. Four of the comparables are located in different neighborhood codes than the subject property. The comparables are improved with one, 2-story and three, multi-level dwellings that were built from 1955 to 1960. The

¹ Details regarding the subject's garage can be found on the Property Search Details submitted by the appellant.

comparables have partial or full finished basements, central air conditioning, and 2-car garages. Three of the comparables have one or two fireplaces. The dwellings range in size from 1,485 to 2,106 square feet of living area and are situated on sites ranging in size from 6,173 to 11,229 square feet of land area. The comparables sold from August 2013 to April 2015 for prices ranging from \$475,000 to \$655,000 or from \$279.24 to \$319.87 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$57,230 or \$312.39 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 \$65,850. The subject's assessment reflects a market value of \$658,500 or \$359.44 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 two comparable sales and one equity comparable.² One of the comparables is located in a different neighborhood code than the subject property. The comparables consist of 2-story dwellings that are 23 or 58 years old. The comparables have partial or full basements, one of which has finished area, central air conditioning and 1-car or 2-car garages. One of the comparables has a fireplace. The dwellings contain 1,707 or 1,796 square feet of living area and are situated on sites that contain 7,320 or 7,950 square feet of land area. The comparables sold in March or September 2015 for prices of \$815,000 and \$875,000 or \$477.45 and \$487.19 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 and unconfirmed 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 parties submitted six comparable sales for the Board's consideration. Less weight was given to the appellant's comparable sales #1 through #3 due to their 2013 and 2014 sales dates which are dated and less indicative of fair market value as of the January 1, 2016 assessment date at issue. The Board also gave less weight to board of review comparable sale #2 due to its newer age when compared to the subject property. The Board finds the appellant's comparable sale #4 and board of review's comparable sale #3 sold proximate in time to the January 1, 2016 assessment date and are more similar when compared to the subject in age, size, dwelling design

² The board of review included one equity comparable which will not be further addressed on this record as the Board finds equity data is not responsive to the appellant's market value argument.

and/or most features. These two comparables sold in April or September 2015 for prices of \$530,000 and \$815,000 or \$279.24 and \$477.45 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$658,850 or \$359.44 per square foot of living area, including land, which falls between 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sid Roth, 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