



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

APPELLANT: David Baker
DOCKET NO.: 16-22675.001-R-1
PARCEL NO.: 05-07-407-022-0000

The parties of record before the Property Tax Appeal Board are David Baker, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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 **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: \$23,504
IMPR.: \$99,141
TOTAL: \$122,645

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 4,277 square feet of living area. The dwelling is approximately 75 years old. Features include a full finished basement, two fireplaces and a 2-car garage. The property has a 14,690 square foot site¹ and is located in Glencoe, 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 limited information on five comparable sales and one active listing. The comparables consist of four, 2-story and two, 3-story dwellings. The exact ages of the comparables was not disclosed. The comparables have partial or full basements with finished areas and 1.5-car or 2-car garages. Five of the comparables have central air conditioning and

¹ The property characteristics can be found on the board of review's grid analysis.

fireplaces, but the exact number of fireplaces was not disclosed. The dwellings range in size from 3,215 to 5,000 square feet of living area. The exact site size of the comparables was not disclosed. The comparables sold from June 2015 to March 2016 for prices ranging from \$725,505 to \$1,050,000 or from \$155.80 to \$252.57 per square foot of living area, including land. Comparable sale #6 was listed for \$939,000 or \$228.75 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$72,550 or \$169.63 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 \$122,645. The subject's assessment reflects a market value of \$1,226,450 or \$286.76 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 86 to 103 years old. The comparables have full basements, one of which has finished area, central air conditioning, one to four fireplaces and 2-car garages. The dwellings range in size from 3,862 to 4,080 square feet of living area and are situated on sites ranging in size from 9,588 to 22,875 square feet of land area. The comparables sold from June 2013 to August 2016 for prices ranging from \$1,282,000 to \$1,865,000 or from \$331.95 to \$468.59 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 in part critiqued the board of review's submission noting the sales presented have not been adjusted for differences from the subject property. Counsel also submitted a map and noted the board of review's comparables are less proximate in location to the subject property than the comparables used by the appellant.

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 and one active listing for the Board's consideration. The Board gave less weight to the appellant's comparable sales and the active listing. The Board finds the lack of adequate property descriptions for the comparable sales and listing prevents a meaningful analysis to determine the similarities of the comparables to the subject property.

The Board also gave less weight to board of review comparable sales #1 and #3 due to their 2013 or 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 more 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 or August 2016 prices of \$1,409,443 and \$1,865,000 or \$361.58 and \$468.59 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,226,450 or \$286.76 per square foot of living area, including land which is supported by the best comparable sales established in this 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

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