



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

APPELLANT: Karin Tappendorf  
DOCKET NO.: 16-22866.001-R-2  
PARCEL NO.: 05-27-111-019-0000

The parties of record before the Property Tax Appeal Board are Karin Tappendorf, the appellant(s); the Cook County Board of Review; and New Trier H.S.D. #203, the intervenor, by attorneys Meg McNair and Jessica Knox of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:** \$140,742  
**IMPR.:** \$241,927  
**TOTAL:** \$382,669

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 31,987 square foot parcel of land improved with a 58-year old, masonry, one and one-half story, single-family dwelling containing 4,066 square feet of building area. Amenities include air condition, three and one-half baths, a fireplace, and a four-car garage. The property is located in New Trier Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

Procedurally, at the start of the board of review's case in chief, the board of review's representative, Gabriela Nicolau, motioned to exclude the portions of the appellant's rebuttal that were outside the scope of the original complaint and would be considered new evidence in the guise of rebuttal. This, she argued, included any FOIA requests, architectural drawings, board level evidence, maps, plats, survey drawings, calculations, and any other documents not

originally addressed in the complaint. Ms. Tappendorf responded that the evidence was not new, but was submitted to enhance and explain the rebuttal. The administrative law judge (ALJ) found that the drawings, plat of survey, aerial photographs, and documents that address the characteristics of the subject and the board of review's and intervenor's comparables are clarifying evidence and allowed as rebuttal. However, the ALJ found that the emails and FOIA request forms and pages nine, 28 through 32, and 34 of the rebuttal documents include new evidence as will not be considered by the Board as directed in The Official Rules of the Property Tax Appeal Board. 86 Ill.Admin.Code 1910.66. In addition, the ALJ found that the intervenor has standing as a party to the appeal.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables. These properties are described as one or two-story, masonry or frame and masonry, single-family dwellings. They are located from one-half mile to three and one-quarter miles from the subject. They range: in age from 18 to 60 years; in baths from two and two-half baths to four and one-half; in size from 4,102 to 5,643 square feet of building area; and in improvement assessment from \$12.44 to \$32.00 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$382,669 with an improvement assessment of \$241,927 or \$59.50 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted two equity comparables. These properties are described as one and one and-half story, masonry, single-family dwellings. They are located on the same Sidwell Block as the subject and are 53 and 97 years old. They have four or four and one-half baths, contain 4,223 or 4,940 square feet of building area, and have improvement assessment of \$55.00 and \$68.41 per square foot of building area.

In support of the assessment, the intervenor submitted four equity comparables. These properties are described as one-story, masonry, single-family dwellings. They are located in the same neighborhood code as the subject which reflects their position on Lake Michigan. They range: in age from 53 to 97 years; in baths from two and one-half baths to four and one-half; in size from 3,918 to 4,940 square feet of building area; and in improvement assessment from \$55.00 to \$79.71 per square foot of building area. The board of review's comparables #1 and #2 are also submitted by the intervenor as its comparables #4 and #2, respectively.

In rebuttal, the appellant submitted a letter addressing the board of review's and intervenor's comparables and how they are not similar to the subject. The letter also discloses that the subject property lacks lake access. The appellant also included aerial photographs of the subject and some comparables, schematics of the subject and some of the comparables.

In rebuttal by the intervenor, the intervenor included a grid addressing the appellant's comparables and how they are not similar to the subject.

At hearing, the appellant, Karin Tappendorf, testified that there are two homes that were built at the same time and by the same builder as the subject and that these homes have a lower

improvement assessment than the subject. She testified that the other two comparables were purchased for values that are similar to what the subject was purchased for and also support a reduction in the subject's improvement assessment. She argued that these comparables are clear on convincing evidence of overassessment.

Ms. Tappendorf testified that comparable #1 is one-half mile north of the subject, but on the other side of the street. She opined that the homes were pretty similar with the comparable being bigger than the subject and more updated. She testified that comparable #2 is two and one-half mile or three and one-quarter mile from the subject. She testified these two properties were built the same year as the subject by the same architect and are pretty similar to the subject. She testified that comparables #3 and #4 are newer than the subject, but sold for the same price the subject was purchased for. She acknowledged that these comparables were not purchased at the same time the subject was purchased. Ms. Tappendorf testified she was inside comparable #1 and described both this house and the subject as "H" shaped houses.

At the ALJ's request, the appellant circled the subject property in the aerial photograph on page 35 of the rebuttal documents. Ms. Tappendorf testified that there is a deck at the rear of the property near the lake. She testified there is a deck and then stairs leading down to a landing and then more stairs.

The intervenor argued argued that the appellant has not show by clear and convincing evidence that the subject is over assessed. She argued the board of review's comparables and intervenor's comparables are similarly situated on Lake Michigan and are the most comparable to the subject. She argued that the appellant's comparables are not located on the lake and are not similar to the subject. The intervenor submitted the *Intervenor's Hearing Exhibit #1*, a grid of all the comparables submitted in this appeal. The appellant made one adjustment to this evidence to correct the garage count for the subject to four.

In rebuttal at hearing, Ms. Tappendorf acknowledged that the subject property abuts Lake Michigan, but that the land is assessed higher to account for this. She asserted that the subject's location does not make the house more valuable than a house that was built by the exact same architect with a year of the subject being built.

Ms. Tappendorf testified that the board of review's comparable #1/intervenor's comparable #4 has four bedrooms, a boathouse, and a pool and asserted that these amenities are being assessed as part of the improvement.

Ms. Tappendorf testified that the board of review's/intervenor's comparable #2 is located two properties down from the subject and this property has a pool, a boathouse, and a pool house. She testified that this property was renovated and that the square footage has increased to 7,529. She presented page 14 of the rebuttal documents which disclose the address as 311 Sheridan and depict a floor area worksheet which shows a square footage for this comparable of 7,529 square feet of building area. She testified this property is two-story.

Ms. Tappendorf testified that intervenor's comparable #3 is a two-story property and located on a private drive that dead-ends into the lake. She asserted that there was renovation done to this home and the square footage has increased. She presented page 27 of the rebuttal documents

which disclose the address as 1 Canterbury Lane and list square footage for various area of the improvement.

As to the intervenor's #4, Ms. Tappendorf testified that this property is located near the subject and is two-stories and has an abutment which allows for a constant beach. She asserted that this made the property was not similar to the subject.

In rebuttal, the intervenor's attorney argued that the documentation presented by Ms. Tappendorf was not from the board of review or the assessor which hold the official records of the properties. She argued that the intervenor's comparables are assessed higher than the subject. She reiterated that the appellant failed to meet her burden. The board of review's representative argued that Ms. Tappendorf does not have any personal knowledge as to how the assessor assessed the comparables and what they used as square footage.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 based on size, age, and amenities and the board of review's/intervenor's comparable #1/4 and the intervenor's comparable #1 based on location, age and size. These comparables had improvement assessments ranging from \$12.44 to \$79.71 per square foot of building area.

The Board gave diminished weight to the board of review's/intervenor's comparable #2 and the intervenor's comparable #3 due to discrepancies in the properties' square footage. The Board gave diminished weight the appellant's comparables #3 and #4 due to age and location. The Board gives no weight to the appellant's argument that because these comparables were purchased for prices similar to the subject's purchase price they should be assessed the same. The subject's purchase date differs from these properties and there was no evidence that properties that are purchased for the same value appreciate at the same rate. The subject's improvement assessment of \$59.50 per square foot of building area is within the range of the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the

foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and a reduction is not warranted.

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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

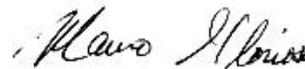
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Member

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: October 15, 2019



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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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