



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

APPELLANT: Mark and Dana Larrabee
DOCKET NO.: 16-23303.001-R-1
PARCEL NO.: 05-28-410-017-0000

The parties of record before the Property Tax Appeal Board are Mark and Dana Larrabee, the appellants, by attorney Christopher G. Walsh, Jr., Attorney at Law 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 **A Reduction** 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: \$11,250
IMPR.: \$75,166
TOTAL: \$86,416

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of masonry construction. The dwelling is 86 years old and has 3,068 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 6,250 square-foot site and is located in Wilmette, 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 appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same neighborhood and classification codes as the subject. One of the comparables is located on the same block as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 90 to 102 years old and contain from 2,890 to 3,398 square feet of living area. Two comparables have partial finished

basements, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, and three comparables have one or two fireplaces. The comparables have garages that range from one-car to two-car. The comparables have improvement assessments that range from \$69,725 to \$79,870 or from \$23.51 to \$24.32 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$73,632 or \$24.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$89,056 was disclosed. The subject property has an improvement assessment of \$77,806 or \$25.36 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties. The comparables have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame or masonry construction. The dwellings are from 87 to 106 years old and contain from 2,361 to 2,850 square feet of living area. The comparables have full basements, with one having finished area. One comparable has central air conditioning. Each comparable has a fireplace and a garage, either one-car or two-car. The comparable properties have improvement assessments that range from \$68,020 to \$76,286 or from \$26.77 to \$31.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of seven suggested comparables. The Board finds board of review comparables #2 and #3 have significantly less living area than the subject and received reduced weight in the Board's analysis. The Board also gave less weight to board of review comparable #1 and the appellants' comparables #2 and #3. Although these three comparables were similar to the subject in many characteristics, they have finished basements that are superior to the subject's partial unfinished basement. The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #4. The Board finds these comparables have unfinished basements like the subject and were also very similar in location, two-story design, age, living area and central air conditioning. The appellants' comparable #1 and #4 have improvement assessments of \$23.51 and \$24.32 per square foot of living area, respectively. The subject's improvement assessment of \$25.36 per square foot of living area is greater than the improvement assessments on a per square foot basis of the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants were able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

Mark and Dana Larrabee, by attorney:
Christopher G. Walsh, Jr.
Attorney at Law
111 West Washington Street
Suite 1150
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602