



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

APPELLANT: William Raub  
DOCKET NO.: 16-23368.001-R-1  
PARCEL NO.: 05-30-202-030-0000

The parties of record before the Property Tax Appeal Board are William Raub, the appellant, by attorney Scott L. David, of Much Shelist 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:** \$70,803  
**IMPR.:** \$41,697  
**TOTAL:** \$112,500

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 two-story dwelling of frame and masonry construction. The dwelling is approximately 73 years old and has 3,350 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 2-car garage.<sup>1</sup> The property has a 48,830 square-foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differed on the subject dwelling's age, exterior construction, living area and features. The board of review provided a listing of the subject's characteristics without any additional documentation. The appraiser stated he had inspected the subject property and included a schematic drawing and photographs of the dwelling as part of the appraisal report. The Board accepts the appraiser's statements regarding the dwelling's age, living area and features, because they have better support than the board of review's listing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$950,000 as of January 1, 2016. The appraisal report was dated and signed on February 13, 2017, and was prepared by Garry Nusinow, a certified appraiser.

The appraiser developed the sales comparison approach for estimating the market value of the subject property. The appraiser considered five comparable properties that sold from July 2014 to February 2016 for prices that ranged from \$920,000 to \$1,040,000 or from \$193.38 to \$281.69 per square foot of living area, land included. The comparables were located from 0.11 to 0.38 of a mile from the subject property and have sites that range from 31,115 to 46,086 square feet of land area. The comparable properties are improved with dwellings described as contemporary, colonial or Cape Cod. Photographic evidence included in the appraisal indicates the dwellings appear to be two-story like the subject. The dwellings are from 29 to 72 years old and range in size from 3,266 to 5,378 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser made numerous adjustments to the sale prices for differences in condition; land area; living area; age, number of bathrooms, bedrooms and fireplaces; and the size of their garages. However, the appraiser made no adjustments for date of sale. The appraiser determined that the adjusted sale prices of the comparable properties ranged from \$818,000 to \$1,030,000 or from \$171.97 to \$286.75 per square foot of living area, land included. As a result, the appraiser concluded the subject property had a market value of \$950,000 as of January 1, 2016. Based upon the appraisal, the appellant requested the subject's total assessment be reduced to \$95,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,417. The subject's assessment reflects a market value of \$1,294,170 or \$386.32 per square foot of living area, land included, when applying the 10% level of assessments for class 2 property in Cook County.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales; however, comparable sale #2 is actually the same property as comparable sale #1. The remaining three comparables sold from May 2014 to November 2015 for prices that ranged from \$1,315,000 to \$2,150,000 or from \$325.25 to \$507.31 per square foot of living area, land included. The comparable sales have the same assigned neighborhood and classification codes as the subject. The comparables have sites that range from 19,845 to 23,816 square feet of land area. The comparables are improved with dwellings that were described as two-story with masonry or frame and masonry construction. The dwellings are either 80 or 88 years old and contain from 3,941 to 4,238 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal report estimating the subject property had a market value of \$950,000 as of January 1, 2016. To reach that conclusion, the appraiser analyzed five comparable sales. The Board gave less weight to the appraisal report due to three of the sales being dated and to an excessive number of adjustments being applied to the sale prices of two of the comparable sales. The appraiser's comparables #2, #3 and #5 sold from July to September 2014. The Board finds these sales to be dated and not indicative of market value as of the January 1, 2016 assessment date. In addition, the Board finds the appraiser made an excessive number of adjustments to two of the comparables. Comparable sale #4 received ten adjustments totaling \$212,000 or 21% of its original sale price, and comparable #5 received seven adjustments totaling \$250,000 or 24% of its original sale price. The Board finds these adjustments undermine the appraiser's claim that these properties are comparable to the subject. Consequently, the Board will instead examine the raw sales used in the appraisal as well as the comparable sales submitted by the board of review.

The Board finds the best evidence of market value in the record to be the appraiser's comparable sale #1 and board of review comparable sale #1. The Board finds these properties sold more proximate to the January 1, 2016 assessment date at issue. The appraiser's comparable sale #1 and board of review comparable sale #1 sold in January 2016 and November 2015 for prices of \$920,000 and \$1,390,000 or for \$281.69 and \$352.70 per square foot of living area, land included, respectively. The Board finds these comparables were two-story, single-family dwellings that are located in the same neighborhood as the subject and are generally similar to the subject in age and living area. The subject's assessment reflects a market value of \$1,294,170 or \$386.32 per square foot of living area, including land, which falls above the per-square-foot market values of the best comparable sales in the record. Based upon the evidence in the record, the Board finds 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.

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Chairman



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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: August 20, 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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