



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

APPELLANT: Jean McClung
DOCKET NO.: 16-23369.001-R-1
PARCEL NO.: 05-28-204-014-0000

The parties of record before the Property Tax Appeal Board are Jean McClung, 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: \$37,487
IMPR.: \$103,328
TOTAL: \$140,815

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 construction. The dwelling is approximately 89 years old and has 4,574 square feet of living area.¹ Features of the home include a partial unfinished basement, central air conditioning, three fireplaces and a 3-car garage. The property has a 20,148 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.

¹ The parties differed on the subject property's land area and the subject dwelling's age, 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 provided photographs and a schematic drawing of the dwelling on page 18 of the appraisal report. The Board accepts the appraiser's statements regarding the subject property, 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 \$1,300,000 as of January 1, 2016. The appraisal report was dated and signed on January 31, 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 six comparable properties that sold from June 16, 2014 to January 28, 2016 for prices that ranged from \$1,092,000 to \$1,450,000 or from \$261.37 to \$343.44 per square foot of living area, land included. The comparables were located from 0.41 to 0.64 of a mile from the subject property and have sites that range from 11,086 to 39,422 square feet of land area. The comparable properties are improved with dwellings that were described as “colonial,” “Tudor,” “French farm”, or “2½-story” in style. Photographic evidence included in the appraisal indicates the dwellings are 2½-story or 2-story or like the subject. The dwellings range in age from 66 to 103 years old and range in size from 4,091 to 4,710 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices for differences in land area, condition, quality of construction, number of bathrooms and bedrooms; the size of their garages, basement size and finished area (if any), and living area. The appraiser made no adjustments for differences in age and date of sale. The appraiser determined that the adjusted sale prices of the comparable properties ranged from \$1,044,500 to \$1,434,500 or from \$242.34 to \$343.93 per square foot of living area, land included. As a result, the appraiser concluded that the subject property had a market value of \$1,300,000 as of January 1, 2016. Based upon the appraisal, the appellant requested that the subject's total assessment be reduced to \$130,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,307. The subject's assessment reflects a market value of \$1,703,070 or \$372.34 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from June 2013 to November 2014 for prices that ranged from \$1,850,000 to \$2,905,000 or from \$445.51 to \$626.08 per square foot of living area, land included. The comparable sales have the same assigned neighborhood and classification codes as the subject, and three of them were described as being located a quarter-mile from the subject property. The comparables have sites that range from 10,938 to 21,875 square feet of land area. The comparables are improved with 2-story dwellings of frame, masonry or stucco construction. The dwellings range in age from 82 to 115 years old and contain from 4,085 to 4,640 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 \$1,300,000 as of January 1, 2016. To reach that conclusion, the appraiser analyzed six comparable sales. The Board gave less weight to the appraisal report due to three of the sales being dated. The appraiser's comparables #1 through #3 sold in June and July 2014. The Board finds these sales to be dated and less indicative of market value as of the January 1, 2016 assessment date. 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.

After an analysis of the raw sales, the Board finds the board of review's four comparable sales sold from June 2013 to November 2014 and are also dated and less indicative of market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be the appraiser's comparable sales #4 through #6. These properties sold from August 2015 to June 2016 for prices that ranged from \$290.02 to \$343.44 per square foot of living area, land included. The Board finds these properties had sale dates that were most proximate in time to the January 1, 2016 assessment date and they are generally similar to the subject in location, age, living area and features. The Board finds the subject property had a market value of \$372.34 per square foot of living area, land included, which is higher than the best comparable sales 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.

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: August 20, 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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