



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

APPELLANT: Jeremy Farmer
DOCKET NO.: 16-23473.001-R-1
PARCEL NO.: 05-17-406-010-0000

The parties of record before the Property Tax Appeal Board are Jeremy Farmer, 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: \$14,625
IMPR.: \$78,500
TOTAL: \$93,125

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 construction. The dwelling is approximately 93 years old and has 3,369 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,500 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.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant 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 frame or stucco construction. The dwellings are from 89 to 103 years old and contain from 3,165 to 3,546 square feet of living area. Three comparables have full or partial unfinished basements, and one

has a full finished basement. Two comparables have central air conditioning. Each comparable has a fireplace and a garage. The comparables have improvement assessments that range from \$39,529 to \$78,016 or from \$12.49 to \$22.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$61,922 or \$18.38 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 \$112,124 was disclosed. The subject property has an improvement assessment of \$97,499 or \$28.94 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame construction. The dwellings are from 94 to 101 years old and contain from 2,538 to 3,837 square feet of living area. Two comparables have full or partial finished basements, and two have full unfinished basements. Three comparables have central air conditioning. The comparables have from one to four fireplaces and garages that range from one-car to two and one-half car. The comparable properties have improvement assessments that range from \$76,297 to \$114,922 or from \$29.83 to \$33.11 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 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of eight suggested comparables. The Board finds the appellant's comparable #1 to be an outlier with an improvement assessment for the 2016 tax year that is substantially lower than any other comparable submitted for this appeal. The board of review comparables also received reduced weight, because none of them are similar to the subject in living area. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #4. The Board finds these comparables are more similar to the subject in living area and they are also similar in location, age and foundation. Moreover, the appellant's comparable #2 is located on the same block as the subject, and comparables #3 and #4 have central air conditioning like the subject. The appellant's comparables #2 through #4 have improvement assessments that range from \$59,575 to \$78,016 or from \$18.41 to \$22.00 per square foot of living area. The subject's improvement assessment of \$97,499 or \$28.94 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated 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

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