



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

APPELLANT: Philip Brewster  
DOCKET NO.: 16-23620.001-R-1  
PARCEL NO.: 05-20-215-021-0000

The parties of record before the Property Tax Appeal Board are Philip Brewster, 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:** \$14,960  
**IMPR.:** \$84,040  
**TOTAL:** \$99,000

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 10 years old and has 3,400 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 2-car garage. The property has a 9,350 square-foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report estimating the subject property had a market value of \$990,000 as of January 1, 2016. The appraisal report was dated and signed on January 19, 2017, and was prepared by William L. Shulman, a certified appraiser, and Harry M. Fishman, as supervisor appraiser. The appraiser developed the sales comparison approach for estimating the market value of the subject property. The appraiser considered three comparable properties that

sold from August 2015 to February 2016 for prices that ranged from \$967,500 to \$1,025,000 or from \$290.53 to \$309.93 per square foot of living area, land included. The comparables were located from 0.3 to 0.9 of a mile from the subject property and have sites that range from 9,350 to 10,000 square feet of land area. The comparable properties are improved with dwellings that were described as “colonial” in style. Photographic evidence included in the appraisal indicates the dwellings are two-story like the subject. The dwellings range in age from 13 to 19 years old and have from 3,146 to 3,528 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser made a number of adjustments to the sale prices for differences in exterior construction, living area; number of bathrooms and bedrooms; location on a busy street, lack of a basement, and attached garages. The appraiser determined that the adjusted sale prices of the comparable properties ranged from \$952,900 to \$994,900 or from \$276.98 to \$311.78 per square foot of living area, land included. As a result, the appraiser concluded that the subject property had a market value of \$990,000 as of January 1, 2016. Based upon the appraisal, the appellant requested that the subject's total assessment be reduced to \$99,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,350. The subject's assessment reflects a market value of \$1,283,500 or \$377.50 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 equity comparables and provided sale prices for two of these comparables. The Board finds the board of review's equity evidence is not responsive to the appellant's overvaluation argument. Consequently, the Board will only analyze the two comparable sales submitted by the board of review. Comparable #4 sold in October 2013 for a price of \$1,400,000 or for \$407.69 per square foot of living area, land included. Comparable #3 sold in November 2014 for a price of \$1,427,150 or for \$397.65 per square foot of living area, land included. Both comparable sales have the same assigned neighborhood and classification codes as the subject. Both are two-story dwellings of frame construction, and both are four years old. Comparables #3 and #4 have 3,589 and 3,434 square feet of living area, respectively, and their features include a full finished basement, central air conditioning, a fireplace, and a 2-car garage. Comparable #3 has a 7,480 square-foot site, and comparable #4 has a 9,350 square-foot site. Both comparables were described as being located a quarter-mile from the subject property. 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 Board finds the best evidence of market value in the record to be the appraisal submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of

\$990,000 as of January 1, 2016. The appraiser analyzed three comparable sales to arrive at an estimate of the subject's market value. The Board finds the appraiser made logical adjustments to arrive at a final conclusion of value. The subject's assessment reflects a market value of \$1,283,500 that is well above the best evidence of market value in the record.

The Board finds the board of review was not able to adequately refute the market value conclusion contained in the appellant's appraisal report. The board of review submitted two comparable sales but made no adjustments to the sale prices for differences from the subject in land area; living area; number of bathrooms, bedrooms and fireplaces; and date of sale. More importantly, the board of review sales occurred in October 2013 and November 2014 and were not as proximate to the January 1, 2016 assessment date as the sale dates of the three comparable properties analyzed in the appraisal report. Consequently, the Board gave little weight to the board of review's market value evidence.

The Board finds the subject property had a market value of \$990,000 as of the January 1, 2016 assessment date. The Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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