



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

APPELLANT: Siim Soot  
DOCKET NO.: 16-23631.001-R-1  
PARCEL NO.: 05-17-413-039-0000

The parties of record before the Property Tax Appeal Board are Siim Soot, the appellant(s); 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:** \$14,274  
**IMPR.:** \$46,121  
**TOTAL:** \$60,395

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, single-family dwelling of frame and masonry construction with 2,350 square feet of living area. The dwelling was constructed in 1946. The property has a 7,320 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal. In support of the market value argument, the appellant submitted one sale comparables which sold in March 2015 for \$570,000.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,487. The subject's assessment reflects a market value of \$884,870 or \$376.54 per square foot of living area, land included, when using the 2016 level of assessment for class 2-06 properties of 10% as determined by the Cook County Real Property Classification Code. The subject property has an improvement assessment of \$74,213 or \$31.58 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted four equity comparables.

In written rebuttal, the appellant distinguished the board of review's comparables based on size, location, and amenities.

At hearing, the appellant testified that that appellant's comparable #1 is a brand new home, comparable #2 sold in 2016, and comparable #3 sold in January 2017 and is situated on a bigger parcel of land than the subject thus, making it more valuable. In addition, the appellant testified that comparables #6 and #7 are similar in amenities, size and location and comparable #8 is bigger in land size. Furthermore, the appellant testified that the subject's basement floods and is located near railroad tracks which makes the subject less desirable than the comparables.

The board of review analyst reviewed the previously submitted evidence. The appellant distinguished the board of review's comparables based on location, lot size, and amenities.

Lastly, the appellant was given one week from the date of hearing to submit Multiple Listing sheets confirming the sale of the appellant's comparables. On November 19, 2018, appellant submitted REDFIN printouts confirming the sale of appellant's comparable #3 for \$655,000 on January 18, 2017 and a Coldwell Banker Home website confirming the sale of appellant's comparable #4 for \$678,000 on May 12, 2016.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4 and the appellant's comparables #6 and #8. These comparables are similar in location, size, construction, and age. These comparables had improvement assessments that ranged from \$28.89 to \$37.09 per square foot of living area. The subject's improvement assessment of \$31.58 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparables #3, #4, and #5. These comparables were similar in size, location, construction and amenities. These similar comparables sold for prices ranging from \$249.81 to \$257.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$376.54 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, 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: April 23, 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

AGENCY

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