



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

APPELLANT: Stewart Harris
DOCKET NO.: 16-24448.001-R-1
PARCEL NO.: 05-28-318-007-0000

The parties of record before the Property Tax Appeal Board are Stewart Harris, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC 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 **No Change** 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: \$13,174
IMPR.: \$84,100
TOTAL: \$97,274

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 with 3,625 square feet of living area. The dwelling was constructed in 1976. Features of the home include three and one-half baths. The property is located in New Trier Township, Cook County. The subject is classified as a class 2 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 stated the subject sold on May 11, 2017 for a price of \$710,000, or \$195.86 per square foot of living area, including land. The appellant's evidence of this sale consists of printouts that look to have been obtained from the Redfin.com website. The printouts confirm the subject's sale and list additional limited information on comparable properties. Some of the properties are identified as "contingent" while other properties are listed a "sold." Of the properties listed as "sold," only three contain the square footage of the improvement. These three properties have

recent sale prices that range from \$205.38 to \$401.40 per square foot of living area, including land. The appellant's evidence indicates the subject's total assessment is \$97,274, which equates to a market value of \$972,740, or \$268.34 per square foot of living area, including land, when using the Cook County level of assessment for class 2 properties of 10%.

In a letter dated September 11, 2019, the Property Tax Appeal Board denied the board of review's motion to vacate default.

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

The Board finds the appellant's Redfin printouts not reliable and are thus insufficient evidence of fair market value. In addition, the appellant did not disclose any information on the Property Tax Appeal Board's appeal form Section IV- Recent Sale Data. In addition, the appellant did not submit a settlement statement or other reliable information regarding the subject's sale. The appellant submitted limited information on three recent sales that include both the recent sale information and square footage of living area. The Board finds the limited information included with these sales is insufficient to prove by a preponderance of the evidence that the subject is overvalued. These properties have recent sale prices that range from \$205.38 to \$401.40 per square foot of living area, including land. The subject's sale price of \$195.86 is below the range of these sales. The subject's assessment reflects a market value of \$268.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on the appellant's limited evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not 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: October 20, 2020



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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