



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

APPELLANT: Wendy Gilmore
DOCKET NO.: 16-26535.001-R-1
PARCEL NO.: 02-27-302-030-0000

The parties of record before the Property Tax Appeal Board are Wendy Gilmore, 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: \$6,521
IMPR.: \$50,239
TOTAL: \$56,760

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 11,341 square foot parcel of land improved with a 33-year old, frame and masonry, two-story, single-family dwelling. The property is located in Palatine Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables. These properties are described as two-story, frame and masonry, single-family dwellings. They range: in age from 37 to 39 years; in size from 3,272 to 3,314 square feet of building area; and in improvement assessment from \$12.12 to \$14.35 per square foot of building area. These comparables sold from June 2015 to May 2016 for prices ranging from \$144.84 to \$151.89 per square foot of building area.

In addition, the appellant asserted that the county has incorrectly listed the subject's square footage. To support this, the appellant included printouts with the dimension of the subject, a small-scale printout of the subject's plat of survey, and a blown-up diagram of the subject's sunroom. The appellant asserts the subject contains 3,784 square feet of building area which reflects an improvement assessment of \$15.63 per square foot of building area.

The appellant also included printouts of the comparables wherein the appellant added adjustment figures, a copy of an assessor letter indicating the subject's 2012 assessment was changed due to incorrect square footage; a copy of an article addressing homes in the Wexford subdivision, and copies of Redfin printouts of the comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,676. The subject's assessment reflects a market value of \$656,760 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted seven comparables with market value data on four of these comparables. These properties are described as two-story, frame, masonry or frame and masonry, single-family dwellings. They range: in age from 18 to 37 years; in size from 3,110 to 3,789 square feet of building area; and in improvement assessment from \$15.83 to \$14.35 per square foot of building area. These comparables sold from June 2014 to September 2015 for prices ranging from \$178.17 to \$264.76 per square foot of building area.

The board of review lists the subject as containing 4,039 square feet of building area with no further explanation.

At hearing, the appellant's husband, Martin Gilmore, described the appellant's documents submitted as evidence. He testified that he received a certificate of error from the assessor for a reduction in the assessment based on an error in the square footage. Mr. Gilmore testified that his square footage as listed by the county has had different figures over the years. He testified that his document listing the square footage for the subject of 3,784 square foot was created by him based on the plat of survey. He testified that the subject has many nooks and corners. He testified that the sunroom is not on the plat of survey, but that he did include this square footage in developing the size for the main house.

As to the subject's market value, Mr. Gilmore testified that he received a reduction for the 2015 assessment which was done in close proximity to the 2016 reassessment year. He opined that the 2015 assessment reflects the value in 2016 and should be used as the assessment for 2016. He testified he used comparables located within the subject's neighborhood. He testified that he made adjustments to these comparables which are reflected in the evidence on separate grid documents. Mr. Gilmore testified that he is not an appraiser. The board of review's representative, Brendan Seyring, objected to these adjustments and the Property Tax Appeal Board (the Board) sustained this objection.

Mr. Gilmore testified that the board of review's comparables are all located in Wexford subdivision, a different subdivision. The appellant testified that he included an article concerning

this subdivision and testified that it was built 15 years after the subject and this is a high-end subdivision with half-acre lots, three-car garages, and are located in a different town. He testified that all the board of review's market value comparables are from this subdivision. Mr. Gilmore testified that this subdivision has a separate entrance with a stone entry marker. He further testified that you cannot access this subdivision from his subdivision.

Mr. Seyring rested on the evidence previously submitted by the board of review. He testified that he has no personal knowledge as to how the comparables were chosen by the board of review. He testified that he does not have any knowledge of the subject's changing square footage.

Conclusion of Law

As to the subject's size, the Board finds the appellant submitted sufficient evidence to establish that the subject contains 3,784 square feet of building area and finds that this is the size that should be used in this analysis which reflects a market value based on the assessment of \$173.56 per square foot of building area.

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 gives little weight to the appellant's argument that the 2015 assessment should be utilized as the 2016 assessment because this reduction happened in close proximity to 2016. The Board finds the 2016 lien year the start of a new triennial assessment cycle which considers far more data and that this proceeding is a de novo proceeding before the Board in which "the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review." 86 Ill.Admin.Code §1910.50(a).

The Board finds the best evidence of market value to be the appellant's comparables. These comparables sold from June 2015 to May 2016 for prices ranging from \$144.84 to \$151.89 per square foot of building area. The subject's assessment reflects a market value of \$173.56 per square foot of building area which is above the range of the best comparables in the record. Based on the record and after adjustments to the comparables, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction is justified. After this reduction, the Board finds the subject is equitably assessed.

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: April 23, 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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