



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

APPELLANT: Sandra Crown
DOCKET NO.: 17-21316.001-R-1
PARCEL NO.: 05-17-202-049-0000

The parties of record before the Property Tax Appeal Board are Sandra Crown, 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: \$65,759
IMPR.: \$116,241
TOTAL: \$182,000

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 2017 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 2.5-story dwelling of masonry construction with 6,802 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a 2,448 square foot basement that has 1,224 square feet of finished area. central air conditioning, three fireplaces and a 3-car garage.¹ The property has a 36,533 square foot site and is located in Winnetka, New Trier Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,820,000 as of January 1, 2016. The appellant's appraisal revealed that the subject property is owned and occupied by the appellant. The appellant's appeal petition disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax

¹ The Board finds the appellant's appraisal included the best evidence of the subject's story-height, size, amount of basement finish and the garage size.

year under Docket Number 16-23521.001-R-1. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$182,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,184. The subject's assessment reflects a market value of \$2,201,840 or \$323.70 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%. The board of review disclosed that the first year of the general assessment cycle for New Trier Township is 2016.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that sold from September 2014 to November 2016 for prices ranging from \$2,000,000 to \$3,476,250 or from \$315.86 to \$546.84 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

After reviewing the appeal, the Property Tax Appeal Board takes notice that the subject property is owner occupied and was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-23521.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$182,000 based on the evidence submitted by the parties. The first year of the general assessment cycle for New Trier Township is 2016.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision in Docket Number 16-23521.001-R-1 reducing the subject's assessment for the 2016 tax year to \$182,000. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision establishing a different fair cash value or that the decision of the Property Tax Appeal Board for the 2016 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior decisions plus the application of an equalization factor, if any.

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 20, 2021



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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