



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

APPELLANT: Jerald Frumm
DOCKET NO.: 17-21322.001-R-1
PARCEL NO.: 05-28-412-018-0000

The parties of record before the Property Tax Appeal Board are Jerald Frumm, 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 ***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: \$12,600
IMPR.: \$48,466
TOTAL: \$61,066

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 1.5-story dwelling of frame and masonry construction with 2,122 square feet of living area. The dwelling is approximately 86 years old and has a full unfinished basement. Other features include central air conditioning, a fireplace and a 2-car garage. The property has a 7,000 square foot site and is located in Wilmette, New Trier Township, Cook County. The property is a class 2-04 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 estimating the subject property had a market value of \$515,000 as of January 1, 2016.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected three

comparable properties that are located in Wilmette. The comparables have sites ranging in size from 8,491 to 10,160 square feet of land area that are improved with 1.5-story or 2-story dwellings that range in size from 2,077 to 2,622 square feet of living area. The comparables are either 60 or 92 years old and have full basements, one of which has finished area. Two comparables have central air conditioning, two comparables have a fireplace and each comparable has either a 1-car or a 2-car garage. The comparables sold from August 2014 to August 2015 for prices ranging from \$450,000 to \$493,000 or from \$171.62 to \$237.36 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$51,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,066. The subject's assessment reflects a market value of \$610,660 or \$287.78 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located in Wilmette or Kenilworth and within the same neighborhood code as the subject. The comparables have sites ranging in size from 6,700 to 9,059 square feet of land area that are improved with 1.5-story dwellings of masonry or frame and masonry construction. The comparables range in size from 1,827 to 2,927 square feet of living area and range in age from 80 to 88 years old. Each comparable has a full or partial basement, two of which have finished area, central air conditioning and either one or three fireplaces. Two comparables have either a 1-car or a 2-car garage. The comparables sold in either June or November 2016 for prices ranging from \$705,000 to \$1,090,000 or from \$347.29 to \$464.70 per square foot of living area, including land.

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 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 market value to be board of review's comparable sales #1 and #2. These comparables are similar to the subject in location, style, age, size and most features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold in June and November 2016 for prices of \$705,000 and \$849,000 or \$347.29 and \$464.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$610,660 or \$287.78 per square foot of living area, including land, which falls below the market values of the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared

to the subject, the Board finds the subject's lower assessment is justified. The Board gives less weight to the appellant's appraisal due to its effective date of January 1, 2016, one year prior to the assessment date at issue. The Board finds the appraisal relied on sales from 2014 and 2015, which would be less probative of the subject's estimated market value as of the January 1, 2017 assessment date at issue. Furthermore, the appraisal's comparable #2 is a dissimilar 2-story style dwelling that lacks central air conditioning and comparable #1 is considerably larger than the subject. The Board also gives less weight to the board of review's comparable #3 due to its considerably larger size when compared to the subject. Based on the evidence in this record, the Board finds 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: 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

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