



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

APPELLANT: Robert Yohanan
DOCKET NO.: 17-21326.001-R-1
PARCEL NO.: 05-28-410-008-0000

The parties of record before the Property Tax Appeal Board are Robert Yohanan, 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: \$22,275
IMPR.: \$86,882
TOTAL: \$109,157

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 two-story dwelling of masonry construction with 3,766 square feet of living area. The dwelling is 76 years old and has a full basement that is partially finished. Other features include central air conditioning, two fireplaces and a 2-car garage. The property has a 12,375 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-06 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 has a market value of \$920,000 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 appraisers selected three

suggested comparable properties that are located in Kenilworth or Winnetka. The comparables have sites ranging in size from 8,100 to 13,350 square feet of land area that are improved with two-story dwellings that range in size from 3,446 to 4,450 square feet of living area. The comparables were built between 1910 and 1937 and have full basements that are either fully or partially finished. Other features include central air conditioning, one or two fireplaces and a 2-car garage. The comparables sold from June to September 2014 for prices ranging from \$907,500 to \$959,000 or from \$203.93 to \$271.33 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$92,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,157. The subject's assessment reflects a market value of \$1,091,570 or \$289.85 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located in Kenilworth, Winnetka or Wilmette. The comparables have sites ranging in size from 6,600 to 9,550 square feet of land area that are improved with two-story dwellings that range in size from 2,930 to 3,384 square feet of living area. The comparables range in age from 80 to 90 years old and have full unfinished basement. Other features include central air conditioning and either a 1-car or 2-car garage. Three comparables have a fireplace. The comparables sold from June to December 2014 for prices ranging from \$935,000 to \$1,130,000 or from \$291.08 to \$351.81 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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion and raw sales data of comparable's #1 and #2, due to the appraiser's use of these two comparables that differ significantly from the subject in age and size, when the board of review submitted properties that are more similar in age, with two similar in size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's appraisal sale #3, as well as the board of review's comparable sales #2 and #3. These comparables were most similar to the subject in location, style, size age and features. The best comparables sold from July to

November 2014 for prices ranging from \$935,000 to \$1,130,000 or from \$271.33 to \$351.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,091,570 or \$289.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gives less weight to the parties' remaining comparables due to their differences in age or size, when compared to the subject. Based on this evidence 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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