

FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	John Kelly
DOCKET NO.:	17-23102.001-R-1
PARCEL NO .:	05-20-311-012-0000

The parties of record before the Property Tax Appeal Board are John Kelly, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 <u>No Change</u> 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:	\$36,468
IMPR.:	\$139,150
TOTAL:	\$175,618

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 exterior construction with 5,566 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a two-car garage. The property has a 26,049 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-09 dwellings of masonry exterior construction that range in size from 6,057 to 8,540 square feet of living area and range in age from 80 to 91 years old.

Two comparables have partial basements with formal recreation rooms, one comparable has a full unfinished basement, two comparables have central air conditioning, and each comparable has one to three fireplaces and a two-car to a three-car garage. The comparables have improvement assessments ranging from \$127,197 to \$177,064 or from \$20.73 to \$21.06 per square foot of living area.

The appellant also submitted a copy of the final decision of the Cook County Board of Review establishing a total assessment of \$175,618. The appellant reported that the subject has an improvement assessment of \$139,150 or \$25.00 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 initial matter, the Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board

The Board finds the only evidence of assessment equity to be the three comparables submitted by the appellant. The Board gave less weight to appellant's comparable #1 due to its considerably larger dwelling size.

The Board finds the best evidence to be comparables #2 and #3 submitted by the appellant which are similar to the subject in location, class, exterior construction and some features. However, both comparables are considerably older dwellings with larger dwelling sizes. These comparables have improvement assessments of \$127,197 and \$127,961 or for \$21.00 and \$21.06 per square foot of living area. The subject's improvement assessment of \$139,150 or \$25.00 per square foot of living area falls above the range established by the best comparables in this record but appears to be justified when considering economies of scale due to subject's smaller dwelling size and adjustments for age. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by clear and convincing evidence that a reduction in the subject's assessment was 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.



<u>CERTIFICATION</u>

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:

August 24, 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 <u>PETITION AND</u> <u>EVIDENCE</u> 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

State of Illinois Property Tax Appeal Board William G. Stratton Building, Room 402 401 South Spring Street Springfield, IL 62706-4001

APPELLANT

John Kelly, by attorney: Robert Rosenfeld Robert H. Rosenfeld and Associates, LLC 33 North Dearborn Street Suite 1850 Chicago, IL 60602

COUNTY

Cook County Board of Review County Building, Room 601 118 North Clark Street Chicago, IL 60602