



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

APPELLANT: National Spiritual Assembly of Baha'is
DOCKET NO.: 17-23801.001-R-1
PARCEL NO.: 05-35-117-012-0000

The parties of record before the Property Tax Appeal Board are National Spiritual Assembly of Baha'is, 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 **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: \$ 12,331
IMPR.: \$ 90,962
TOTAL: \$103,293

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 frame and masonry construction with 3,751 square feet of living area.¹ The dwelling is approximately 98 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has a 6,490 square foot site and is located in Wilmette, New

¹ For this appeal, the appellant reported a dwelling size of 2,641 square feet of living area. The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of appeals before the Board under Docket Nos. 15-22935.001-R-1 and 16-20977.001-R-1 wherein the record evidence presented by both the appellant and the board of review depicted the subject property as containing 2,641 square feet of living area. However, in the 2017 tax year appeal, the board of review depicts the subject's dwelling size to be 3,751 square feet of living area. There is no rebuttal from the appellant refuting the dwelling size reported by the board of review. Furthermore, the Board also takes notice that in subsequent appeals under Docket Nos. 19-22318.001-R-1 and 20-23161.001-R-1, both the appellant and the board of review report the subject's dwelling size to be 3,751 square feet of living area. (86 Ill.Admin.Code §1910.90(i)).

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 National Spiritual Assembly of the Baha'is, with a mailing address in Evanston, contends the assessment of the subject property, located in Wilmette, as established by the decision of the Cook County Board of Review for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-147 of the Property Tax Code [Code]. (35 ILCS 200/16-147). This provision of the Code states:

Reduced assessment of homestead property. In any county with 3,000,000 or more inhabitants, if the board of review or board of appeals lowers the assessment of a particular parcel **on which a residence occupied by the owner** is situated, the 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 the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. [Emphasis added.]

The Residential Appeal petition provides specifically "if appellant is other than owner" the appealing party shall provide the name and address of the owner. (Section 2b of the petition). In this record, the appellant National Spiritual Assembly of the Baha'is did not provide any data in Section 2b and therefore, the appellant is presumably the owner of the subject property.

Inexplicably, in the brief submitted with this appeal, counsel stated that "[t]he appellant Mr. Geoffrey N. Wilson" obtained a reduced assessment for tax year 2016 from the Cook County Board of Review lowering the assessment of the subject to \$86,860. Since 2016 was the first year of the general assessment period in New Trier Township and as the property is "owner-occupied, as shown by the Homestead" tax year 2016 exemption documentation, counsel contends that since the assessing officials have not shown substantial cause why the reduced assessment should not remain in effect for this property, the assessment should have remained unchanged for tax year 2017. Moreover, it was asserted that the previous 2016 decision was not reversed or modified upon review. The appellant's attorney also asserted that tax years 2016, 2017 and 2018 are all within the same general assessment period.

In addition, the appellant submitted a grid analysis with information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of class 2-06 dwellings of masonry exterior construction that are either 101 or 105 years old. The homes range in size from 2,903 to 2,999 square feet of living area and feature full basements, two of which have formal recreation rooms. One dwelling has central air conditioning and two dwellings each have a fireplace. Each comparable has either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$78,807 to \$80,898 or either \$26.77 or \$27.15 per square foot of living area.

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$74,529 or \$19.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,293. The subject property has an improvement assessment of \$90,962 or \$24.25 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables² located in the same neighborhood code as the subject property. The comparables consist of two-story class 2-06 dwellings of masonry or stucco exterior construction that range in age from 90 to 101 years old. The homes range in size from 2,680 to 3,590 square feet of living area. Two of the comparables feature full basements with formal recreation rooms and one comparable has a concrete slab foundation. One dwelling has central air conditioning and each dwelling has one or two fireplaces. Each comparable also has a two-car garage. The comparables have improvement assessments ranging from \$68,197 to \$100,841 or from \$25.30 to \$28.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Cook County Board of Review for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-147 of the Property Tax Code. (35 ILCS 200/16-147). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based upon a contention of law.

First and foremost, the appellant named in this Residential Appeal petition is National Spiritual Assembly of the Baha'is with a mailing address in Evanston. In contrast, in the brief, counsel reported the appellant to be Geoffrey N. Wilson when claiming the subject property located in Wilmette is owner-occupied. The Board finds the fact that the appellant on this petition and the purported "owner-occupant" are not one in the same undermines the contention that this is owner-occupied property.

Second, the appellant did not establish that the subject property was afforded the Homeowner exemption for tax year 2017 which is at issue in this appeal before the Property Tax Appeal Board. The documentation submitted by the appellant only displays an exemption for the prior tax year of 2016.

Third, the Board finds that named appellant National Spiritual Assembly of the Baha'is appears to be an entity or organization rather than an individual which further undermines the appellant's contention that the subject property is owner-occupied.

Finally, the Board finds based on the disputed dwelling size data for years prior to 2017 and the agreed upon larger dwelling size for appeals subsequent to 2017 as outlined in Footnote 1 herein, the Board's records reflect that the dwelling size of the subject property changed significantly from tax year 2016 to tax year 2017. Based on the requirements of the Code, the Board finds that such a substantial dwelling size change could well be 'substantial cause' to change the

² Board of review comparables #1 and #2 are duplicates of the same property.

assessment of the subject dwelling within the triennial assessment cycle if there was a descriptive error in the previous assessment records.

Therefore, in conclusion on the contention of law argument, the Property Tax Appeal Board finds no basis upon which to carry the 2016 decision of the Cook County Board of Review forward to the subsequent tax year of 2017. The Board finds that the appellant National Spiritual Assembly of the Baha'is failed to establish that the subject property was owner occupied by an individual for tax year 2017. (35 ILCS 200/16-147).

In addition, the appellant submitted assessment inequity data. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables, given the one duplication by the board of review, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables and to board of review comparable #4 due to their substantially smaller dwelling sizes when compared to the subject dwelling that contains 3,751 square feet of living area.

On this record, the Board finds the best evidence of assessment equity to be board of review comparables #1 and #3. These comparables had improvement assessments of \$84,477 and \$100,841 or of \$25.30 and \$28.09 per square foot of living area, respectively. The subject's improvement assessment of \$90,962 or \$24.25 per square foot of living area falls within the range established by the best comparables in this record in terms of overall assessment and below the range on a per-square-foot basis, which appears to be logical given that the subject is larger than each of the best comparables in the record. Under the principle of the economies of scale, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Therefore, the Board finds that the appellant did not establish entitlement to a reduction in assessment in accordance with Section 16-147 of the Code nor did the appellant demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. In conclusion, the Board finds that a reduction in the subject's assessment is not justified on this record.

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:

October 19, 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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