



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

APPELLANT: David Westerman
DOCKET NO.: 17-24240.001-R-1 through 17-24240.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Westerman, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-24240.001-R-1	15-12-103-026-0000	10,301	52,698	\$62,999
17-24240.002-R-1	15-12-103-027-0000	10,301	0	\$10,301

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 two parcels that are improved with a two-story stucco dwelling with 3,433 square feet of living area. The dwelling was constructed in 1913 and is approximately 105 years old, with an effective age of 29 years old according to the appellant's appraisal. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage with 420 square feet of building area. The property has a combined land area of 20,100 square feet and is located in River Forest, River Forest 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 had a market value of \$655,000 as of January 1, 2017. The appraisal was prepared by Audrey Clamage, a certified residential real

estate appraiser. The purpose of the appraisal report was to evaluate the subject property for real estate tax assessment purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from .22 of a mile to 1.1 miles from the subject. The comparables have sites that range in size from 9,400 to 13,350 square feet of land area and are improved with three, 3-story dwellings and two, one-story dwelling of frame or masonry exterior construction that range in size from 2,975 to 5,530 square feet of living area. The homes range in age from 63 to 113 years old, with the two oldest dwellings having effective ages of 29 and 30 years old. Each comparable has a full basement, three with finished area, one of which has a bedroom, bathroom, and a theatre. Each comparable has one fireplace and a 2-car or a 4-car garage. Three comparables have central air conditioning. The comparables sold from March to July 2016 for prices ranging from \$625,000 to \$715,000 or from \$121.16 to \$231.84 per square foot of living area, land included.

The appraiser adjusted the comparables for differences from the subject in room count, dwelling size, exterior features, and garage size. After adjustments, the appraiser arrived at adjusted prices for the comparables sales ranging from \$568,220 to \$733,960 or from \$102.72 to \$237.99 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's combined assessment be reduced to \$65,500 which reflects a market value of \$655,000 or \$190.80 per square foot of living area, land included, when applying the level of assessment from class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$73,300.¹ The subject's combined assessment reflects a market value of \$733,000 or \$213.52 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 located within the same neighborhood code as the subject property. The comparables have sites than range in size from 9,680 to 13,350 square feet of land area and are improved with two-story brick, frame or stucco dwellings that range in size from 2,484 to 3,870 square feet of living area and range in age from 92 to 119 years old. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning and a 2.5-car or a 3-car garage. Three comparables each have one fireplace. The comparables sold in March or July 2017 for prices ranging from \$710,000 to \$1,475,000 or from \$285.83 to \$381.14 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ The board of review only submitted its "Board of Review Notes on Appeal" for PIN 15-12-103-026-0000 while the appellant submitted the board of review final decision for PINs 15-12-103-026-0000 and 15-12-103-027-0000.

In rebuttal, the appellant argued that the appraisal was the best evidence of the subject property's market value and the board of review's evidence should be given no weight because it was unresponsive to the appellant's market value argument.

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 appellant submitted an appraisal, while the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the conclusion of value in the appellant's appraisal as the appraiser failed to make adjustments to the comparables for differences from the subject in factors such as location, design and age. The Board will instead analyze the unadjusted comparables contained in the appraisal report.

The Board finds that none of the eight comparables submitted for its consideration are particularly similar to the subject property. The Board gives less weight to the board of review's comparables which differ from the subject in dwelling size, exterior finish, basement finish, and/or garage size. Further, comparable #4 appears to be an outlier as it sold for \$558,000 more than the next highest board of review comparable in the record. The Board finds the best evidence of market value to be appraisal comparables #1 and #4 which are similar to the subject in age, design, and most features, although comparable #1 lacks central air conditioning suggesting an upward adjustment is necessary to make that comparable more similar to the subject. These two comparable each sold for \$715,000 in March or July 2016 or for \$231.84 and \$213.43 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$733,000 or \$213.52 per square foot of living area, land included, which falls between the two best comparables in the record on a per square foot basis. After making adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: September 21, 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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