



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

1 APPELLANT: Georgia Freiburger
DOCKET NO.: 17-26339.001-R-1
PARCEL NO.: 05-30-303-012-0000

The parties of record before the Property Tax Appeal Board are Georgia Freiburger, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$13,501
IMPR.: \$20,325
TOTAL: \$33,826

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 one-story dwelling of frame and masonry exterior construction with 1,355 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial basement with a formal rec. room, one fireplace and a one-car garage. The property has a 14,212 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 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 information on three comparable sales which are located within the same neighborhood code as the subject property. The comparables are improved with similar class 2-03 dwellings of masonry, stucco, or frame exterior construction ranging in size from 1,437 to 1,727 square feet of living area. The dwellings are 60 or 138 years old. Two comparables each

have full unfinished basements, and one comparable has a concrete slab foundation. Two comparables each have central air conditioning and one fireplace. Each comparable has a one-car or a two-car garage. The comparables have sale dates ranging from May 2015 through March 2017 for prices ranging from \$310,000 to \$399,500 or from \$213.73 to \$231.33 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$29,845.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,826. The subject's assessment reflects a market value of \$338,260 or \$249.64 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 properties with equity data and one of which also sold. The comparables' equity data will not be included in the Board's analysis as it is not responsive to the appellant's overvaluation argument.

The board of review comparable #4 consists of a sale property located within the same neighborhood code as the subject and within .25 of a mile from the subject. This comparable is improved with a one-story dwelling of frame exterior construction with 1,335 square feet of living area. The dwelling is 61 years old. Features include a full basement with a formal rec. room and a two-car garage. The property sold in October 2016 for \$394,000 or \$295.13 per square foot of living area, including land.

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 parties submitted a total of four comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 due to the dwellings' older age or lack of a basement when compared to the subject. In addition, the appellant's comparable sale #2 sold in May 2015 which is less probative of the subject's real estate market as of the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value in the record to be the appellant's comparable #1 and the board of review comparable #4. These comparables are most similar to the subject in overall property characteristics, except for the larger dwelling size of the appellant's comparable. These two comparables sold proximate in time to the January 1, 2017 assessment date at issue. These two comparables sold in June 2016 (appellant's comparable #1) and October 2016 (board of review comparable #4) for prices of \$399,500 and \$394,000 or \$231.33 and \$295.13 per square foot of living area, including land, respectively. The subject's assessment reflects a

market value of \$338,260 or \$249.64 per square foot of living area, including land, which falls below the total market value of the two best comparables in this record, but between the two best comparables on a per-square-foot basis. 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: April 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

AGENCY

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