



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

APPELLANT: Judith Anderson
DOCKET NO.: 18-20843.001-R-1
PARCEL NO.: 05-29-319-002-0000

The parties of record before the Property Tax Appeal Board are Judith Anderson, 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 **a reduction** 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: \$17,168
IMPR.: \$40,469
TOTAL: \$57,637

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 2018 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 is improved with a 1.5-story dwelling of frame and masonry construction with 3,113 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and a two-car garage. The property has an 11,840 square foot site and is located in Wilmette, New Trier Township, Cook County. The property is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant initially filed the appeal contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant provided three comparables improved with class 2-04 properties of frame and masonry construction that range in size from 3,266 to 5,248 square feet of living area. The comparable dwellings range in age from 55 to 60 years old and have similar features as the subject property. The comparables have

improvement assessments ranging from \$32,602 to \$59,170 or from \$7.04 to \$11.27 per square foot of living area.

Subsequent to filing the appeal from the decision of the Cook County Board of Review, the appellant filed a second petition within 30 days of a decision issued by the Property Tax Appeal Board reducing the assessment of the subject property for the 2017 tax year, which was incorporated into this appeal. The appellant argued the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 17-23071.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$57,637 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,556. The subject property has an improvement assessment of \$53,388 or \$17.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted three equity comparables improved with either a 1-story or a 1.5-story dwelling of masonry or frame and masonry construction ranging in size from 2,409 to 3,045 square feet of living area. The dwellings are either 53 or 60 years old and have similar features as the subject property. The comparables have improvement assessments ranging from \$46,074 to \$63,062 or from \$19.13 to \$20.71 per square foot of living area. The evidence provided by the board of review further disclosed that 2016 was the beginning of the general assessment cycle for the subject property and no township equalization factor was applied by county assessment officials in 2018.

Conclusion of Law

The appellant, in part, raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by this Board for the 2017 tax year should be carried forward to the 2018 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such 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 that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that no township equalization was applied in 2018. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

Based on this finding, the Board finds it does not need to further address the appellant's assessment inequity argument.

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: 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 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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