



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

APPELLANT: William Martin  
DOCKET NO.: 18-20882.001-R-1  
PARCEL NO.: 05-27-414-005-0000

The parties of record before the Property Tax Appeal Board are William Martin, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; the Cook County Board of Review; the New Trier H.S.D. #203, and Village of Wilmette, and Wilmette Park District, and Wilmette S.D. #39, intervenors, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:** \$ 43,164  
**IMPR.:** \$ 276,836  
**TOTAL:** \$ 320,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame and masonry construction with 4,378 square feet of living area. The dwelling is one year old and has a view of Lake Michigan. Features of the home include a full basement with a formal recreation room, central air conditioning, and a four-car garage. The property's site is 9,810 square feet, and it is located in New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

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

\$2,900,000 as of January 1, 2017. The appraisal was completed by Charles Schwartz and included the sales comparison approach to value. In arriving at an estimate of value under the sales comparison approach, the appraiser utilized five sale comparables which ranged in improvement size from 3,382 to 6,507 square feet of living area, in number of bedrooms from four to six, and in number of The appraiser made adjustments to all five sale comparables for view and improvement size. The appraiser also made adjustments to comparables #1, #2, and #3 for number of bedrooms and bathrooms. The appraiser did not make any adjustments to account for differences in the sale comparables' ages as compared to the subject. Overall, the gross adjustments ranged from 6.78% to 11.31%. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$290,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$380,000. The subject's assessment reflects a market value of \$3,800,000, or \$867.98 per square foot of living area, including land, when applying the 2018 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables, and two sale comparables. These sale comparables sold from January 2016 to April 2016 for \$1,350,000 to \$3,700,000, or \$281.25 to \$882.63 per square foot of living area, including land.

In support of its contention of the correct assessment, the intervenor submitted a Retrospective Opinion of Value estimating the subject property had a market value between \$3,900,000 and \$4,100,000 as of January 1, 2018. The report was completed by Dale J. Kleszynski, M.A.I., S.R.A. In the report, the appraiser states "Scope of Work: I reviewed public record [sic], assessment records and market data to apply the Sales Comparison, Income and Cost Approaches, as applicable. See file for additional information." However, the report does not include any of the three approaches to value referenced by the appraiser. The report does include printouts from the MLS for 10 sale comparables, but no adjustments were shown for these comparables, if any were made.

The intervenor also argued that the sale comparables used in the appellant's appraisal were not similar to the subject as none of the comparables were lakefront properties such as the subject, the comparables had more bedrooms than the subject, the comparables' improvement sizes were larger than the subject, and the comparables were older than the subject. In support of these assertions, the intervenor submitted the printouts from the MLS for these five sale comparables. The intervenor argued that the differences require "significant value adjustment for comparison."

### **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 proven 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 meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board accorded no weight to the intervenor's Retrospective Opinion of Value, as this document did not include any of the three traditional approaches to value. The Board finds the best evidence of market value to be the appraisal submitted by the appellant, with one caveat. The intervenor argued that the sale comparables in the appellant's appraisal differed from the subject in view, number of bedrooms, improvement size, and age, and that these differences require "significant value adjustment for comparison." Indeed, that is what the appellant's appraiser did, as he made adjustments for all of these factors, except for age. As such, the Board finds that all of the sale comparables found in the sales comparison approach of the appellant's appraisal require an upward adjustment for this factor. Thus, the Board finds the subject property had a market value of \$3,200,000 as of the assessment date at issue. The subject's assessment reflects a market value above the best evidence of market value in the record. Therefore, based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted. Since market value has been established, the 2018 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply.

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

AGENCY

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