



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

APPELLANT: James Findlay
DOCKET NO.: 18-24228.001-R-1
PARCEL NO.: 05-21-200-006-0000

The parties of record before the Property Tax Appeal Board are James Findlay, the appellant(s); 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: \$140,298
IMPR.: \$186,858
TOTAL: \$327,156

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 seven-year-old, two-story, building of frame construction containing 4,449 square feet of gross building area. Features of the subject include a partial finished basement, central air conditioning, one fireplace and a three and one-half-car garage. The property is situated on 31,886 square feet of land in Winnetka, New Trier Township, Cook County. The evidence disclosed the subject was owner-occupied in the lien year. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends as the bases of appeal assessment inequity and a contention of law predicated on a rollover of the 2016 assessment reduction in the Board's decision in docket number 16-24721.001-R-1.

In support of the assessment inequity argument, the appellant submitted information on 14 suggested equity comparable properties. The appellant selected these 14 properties from a master list of 179 properties in a spreadsheet.

In support of his contention of law, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 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 submitted a brief arguing that the subject property was an owner-occupied residence and that it was the subject matter of an appeal before the Property Tax Appeal Board in the prior year under Docket Number 16-24721.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$327,156 based on the evidence submitted by the parties. The appellant submitted a copy of that decision. The appellant asserted that tax years 2016 and 2018 were 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 \$362,792. The subject property has an improvement assessment of \$222,494, or \$50.01 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparable properties.

In rebuttal, the appellant submitted photographs of the board of review's suggested equity properties as evidence they should be given diminished weight because they were dissimilar to the subject in various key property characteristics.

At hearing, the appellant reiterated his argument that his 14 suggested equity properties were most similar with the subject. The appellant distinguished the subject property from the suggested equity properties submitted by the board of review.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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 comparable properties 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 Board finds the best evidence of assessment equity to be the appellant's comparable(s) #3 (cited as #114), #6 (cited as #100), #7 (cited as #88), #12 (cited as #38) and #13 (cited as #34), and the board of review's comparable(s) #3. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$30.09 to \$76.94 per square

foot of living area. The subject's improvement assessment of \$50.01 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

The appellant also raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2018 tax year pursuant to Section 16-185, *supra*. 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 the Board for the 2016 tax year should be carried forward to the tax year at issue subject only to equalization as provided by Section 16-185, *supra*.

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.

35 ILCS 200/16-185.

The record disclosed: that the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year; that the subject property is an owner-occupied dwelling; and that 2016 and 2018 are within the same general assessment period. The record contains no evidence that the subject property was sold in an arm's-length transaction after the Board's decision or that the decision of the Board has been reversed or modified upon review. Therefore, the 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 plus the application of an equalization factor, if any.

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

AGENCY

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