



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

APPELLANT: Lisa McDonald
DOCKET NO.: 19-24579.001-R-1
PARCEL NO.: 05-30-302-021-0000

The parties of record before the Property Tax Appeal Board are Lisa McDonald, the appellant; 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: \$10,642
IMPR.: \$40,635
TOTAL: \$51,277

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 2019 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 multi-level dwelling of frame and masonry exterior construction with 1,935 square feet of living area. The dwelling was 50 years old. Features of the home include a partial basement,¹ central air conditioning, a fireplace and a two-car garage. The property has a 9,254 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted limited information on six comparables. The comparables consist of split-level or two-story dwellings of frame and masonry exterior construction ranging in size from 1,686 to 1,850 square feet of

¹ The Board finds the appellant reported an unfinished basement and the board of review reported a basement with a finished rec. room.

living area that were 47 to 62 years old.² The appellant failed to report whether the comparables have basements, central air conditioning, fireplaces and/or garages. The comparables have improvement assessments ranging from \$30,612 to \$35,645 or from \$17.37 to \$19.27 per square foot of living area. Based on the equity argument the appellant requested a reduction in the subject's improvement assessment to \$33,862.

After submission of the original appeal, the appellant timely filed additional evidence based upon an overvaluation argument. The appellant submitted information on three comparable sales located 1.4 miles from the subject. The properties are improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,577 to 1,806 square feet of living area. The dwellings were either 58 or 59 years old. Each comparable has a partial basement, two have finished rec. rooms. Each comparable has central air conditioning and one comparable has a two-car garage. The comparables sold in April or August 2019 for prices ranging from \$320,000 to \$413,500 or from \$181.82 to \$262.21 per square foot of living area, including land. Based on the overvaluation argument, the appellant requested a reduction in the subject's total assessment to \$43,343.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,277. The subject's assessment reflects a market value of \$512,770 or \$265.00 per square foot of living area, land included, when using the 2019 level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$40,635 or \$21.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in Northfield, Wilmette and Glenview. The properties are improved with multi-level dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,267 to 1,718 square feet of living area. The dwellings were 57 to 64 years old. Each comparable has a partial basement with a finished rec. room. Two comparables have central air conditioning. One comparable has a fireplace. Three comparables have a one-car or a two-car garage. The comparables sold from May 2018 to July 2019 for prices ranging from \$405,000 to \$478,500 or from \$278.52 to \$334.74 per square foot of living area, including land. The comparables have improvement assessments ranging from \$27,877 to \$49,340 or from \$20.96 to \$28.77 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 comparables to

² Comparables #5 and #6 appear to be split-level dwellings based upon the photographic evidence submitted by the appellant.

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 record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables because the appellant provided minimal descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. Additionally, three of the comparables were located at least one mile from the subject which further detracts from the weight of the evidence. The Board also gave less weight to the board of review comparables #1 and #4 which are located in Northfield and Glenview unlike the subject.

The Board finds the best evidence of equity to be board of review comparables #2 and #3 which are most similar to the subject in location. Both comparables are older homes with smaller dwelling sizes that lack a fireplace when compared to the subject. One comparable also lacks central air conditioning and a garage unlike the subject. They have improvement assessments of \$27,877 and \$49,430 or for \$22.00 and \$28.77 per square foot of living area, respectively. The subject property has an improvement assessment of \$40,635 or \$21.00 per square foot of living area, which is bracketed on an overall basis by the best assessment comparables contained in the record but falls below on a price per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and therefore, no reduction in the subject's assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables which are located 1.4 miles from the subject. The Board also gave less weight to the board of review comparables #1 and #4 which are located in Northfield and Glenview unlike the subject.

The Board finds best evidence of the subject's market value to be comparables #2 and #3 submitted by the board of review which are most similar to the subject in location. Both comparables are older homes with smaller dwelling sizes which lack a fireplace when compared to the subject. One comparable also lacks central air conditioning and a garage unlike the subject. They sold in May 2018 and May 2019 for prices of \$405,000 and \$478,500 or from \$319.65 and \$278.52 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$512,770 or \$265.00 per square foot of living area including land, which falls below the range on a price per square foot basis as established by the best comparable sales contained in the record but above the range on an overall basis which is justified due to subject's larger dwelling size and superior age. After considering adjustments to the comparables for differences in dwelling size and features when compared to the subject, the

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Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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:

February 16, 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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