



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

APPELLANT: James Findlay  
DOCKET NO.: 19-25140.001-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:** \$ 175,373  
**IMPR.:** \$ 151,266  
**TOTAL:** \$ 326,639

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 2019. 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 construction with 4,449 square feet of living area. The dwelling is 10 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, a fireplace, and a three and one-half-car garage. The property's site is 31,886 square feet, and it is located in New Trier Township, Cook County. The subject is also located on the shores of Lake Michigan, with a view of the lake. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables. The appellant also submitted a chart of 46 properties (including the subject) and their characteristics, a map showing the location of these 46 properties, a map showing the location of the appellant's seven equity comparables, the face sheets for the subject and the appellant's seven equity comparables,

and photographs of the subject and the appellant's seven equity comparables. The appellant's grid sheet shows that all seven equity comparables are located in Cook County Assessor designated neighborhood #22, and have a land assessment of \$2.25 per square foot of land. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$319,521.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$347,246. The subject property has an improvement assessment of \$171,873, or \$38.63 per square foot of living area. The subject property has a land assessment of \$175,373, or \$5.50 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and one sale comparable.

At hearing, the appellant, proceeding *pro se*, reaffirmed the evidence previously submitted, and argued that comparable #1 is most similar to the subject. The appellant's chart of 46 properties and their characteristics was marked as "Exhibit #1," the map showing the location of these 46 properties was marked as "Exhibit #2," the map showing the location of the appellant's seven equity comparables was marked as "Exhibit #3," the face sheets for the subject and the appellant's seven equity comparables was marked as "Exhibit #4," and the photographs of the subject and the appellant's seven equity comparables was marked as "Exhibit #5." The board of review representative did not object to the admission into evidence of any of these exhibits, and, therefore, the Board admitted them into evidence. The appellant argued that, while the subject has a view of Lake Michigan, when looking to the improvement assessment, this factor is not relevant. The appellant argued that this factor is considered in the subject's land assessment, which is double that of the appellant's seven equity comparables. As shown on Exhibit #3, none of the appellant's equity comparables have a view of Lake Michigan.

The board of review representative argued that all of the appellant's equity comparables were located in Cook County Assessor designated neighborhood #22, while all of the board of review's equity comparables were located in Cook County Assessor designated neighborhood #170, which is where the subject is also located.

### **Conclusion of Law**

The taxpayer 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 proven 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 the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #3, #4, and #7. These equity comparables had improvement assessments ranging from \$29.29 to \$36.11 per square foot of living area. The subject's improvement assessment of \$38.63 per

square foot of living area falls above the range established by the best comparables in this record. The Board is persuaded by the appellant's argument that the subject's view of Lake Michigan does not directly impact its improvement assessment. As the appellant correctly identified, the subject's lakefront location is properly considered in the subject's land assessment. To be clear, the Board is *not* finding that location as it relates to proximity to the subject is not a contributing factor. Indeed, appellant equity comparables #1, #3, #4, and #7, while not having a view of Lake Michigan, are all located within half a mile of the subject. Instead, the Board is finding that the value of a property's lakefront view is properly considered in the property's land assessment; and the appellant has not made the subject's land assessment an issue in this appeal. Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a 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:

April 19, 2022



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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