



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

APPELLANT: Roxane Busey  
DOCKET NO.: 20-31448.001-R-1  
PARCEL NO.: 05-32-203-064-0000

The parties of record before the Property Tax Appeal Board are Roxane Busey, 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 **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:** \$16,406  
**IMPR.:** \$40,594  
**TOTAL:** \$57,000

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 2020 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 approximately 2,083 square feet of living area.<sup>1</sup> The dwelling is approximately 60 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has an approximate 13,125 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 contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Joan Hyland, estimating the subject property has a market value of \$570,000 as of May 15, 2019. The property rights appraised were fee simple

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<sup>1</sup> The parties differ as to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is the 2,083 square feet of living area included in the schematic drawing provided in the appellant's appraisal.

and the appraiser noted the subject property is well-built and well-maintained, and that there is a busy street back of the property that has a negative impact on the subject's value and marketability.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.09 to 0.66 of a mile from the subject property. The parcels range in size from 8,772 to 11,250 square feet of land area and have dwellings that range in size from 2,177 to 2,400 square feet of living area and are 57 or 61 years old. Other features include central air conditioning, a fireplace, and a two-car garage. The comparables sold from January to April of 2019 for prices ranging from \$480,000 to \$630,000 or from \$200.00 to \$289.39 per square foot of living area, including land. After adjusting the comparables for differences from the subject, the appraiser arrived at adjusted sale prices ranging from \$551,000 to \$600,000.

In a written statement, the appellant contends the subject property is overvalued and referenced supplemental documentation submitted in their evidence to further support the subject's appraised value and a reduction in the subject's assessment. The evidence included the Section V grid analysis in the Residential Appeal petition of four comparables that had total assessments below \$60,000, the Board of Review Analysis/Evidence Sheet and Summary Analysis which included three properties the appellant asserted were used by the analyst to support the board of review's current assessment of the subject but were appealed and then given reduced assessments; and two comparative analyses with 20 properties that sold in 2020 with a median sales price of \$495,000 and another 11 properties that sold in 2021 with an average sales price of \$372,000.<sup>2</sup>

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$58,795. The requested assessment reflects a total market value of \$587,950 or \$282.26 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The evidence submitted by the parties for the 2020 tax year have the same \$16,406 land assessment for the subject property but different improvement and total assessments for the subject. The Board finds the best evidence of the subject's total assessment for this appeal was the copy of the Cook County Board of Review final decision submitted by the appellant disclosing the subject has a total assessment of \$69,024. The subject's assessment reflects a market value of \$690,240 or \$331.37 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" for one comparable sale located within the same neighborhood code as the subject property. The comparable has a 9,641 square foot site improved with a class 2-34 multi-level dwelling of frame and masonry exterior construction with 1,778 square feet of living area. Features include a partial basement with

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<sup>2</sup> The Board will not consider in its final analysis the comparable sales included in the appellant's two comparative analyses because the record did not contain enough descriptive property characteristics for these properties in order for the Board to conduct a meaningful comparative analysis.

finished area, one fireplace, and a 1.5-car garage. The comparable sold on May 9, 2017 for \$552,500 or \$310.74 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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

In support of their respective positions before the Board, the appellant submitted an appraisal of the subject property along with two comparative analyses of 31 comparables sales, and the board of review submitted one comparable sale. The Board gives less weight to the board of review's only comparable that sold in May 2017 for \$552,500, which is more than 31 months prior to the January 1, 2020 assessment date at issue for the subject property and is less likely to reflect the subject's market value as of its assessment date.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using three comparable sales. The appraisal's three comparable sales are close in proximity to the subject and also sold more proximate in time to the January 1, 2020 assessment date at issue for the subject property. The appraiser adjusted the comparables for differences from the subject property to arrive at an estimated market value of \$570,000 for the subject property. The subject's total assessment reflects a market value of \$690,240 or \$83.71 per square foot of living area, land included, which is greater than its appraised value.

Based on the evidence in this record, the Board finds a reduction in the subject's assessment to reflect its appraised value 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:

November 22, 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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