



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

APPELLANT: Michael McGill
DOCKET NO.: 20-32811.001-R-1
PARCEL NO.: 05-17-307-007-0000

The parties of record before the Property Tax Appeal Board are Michael McGill, 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: \$23,548
IMPR.: \$64,012
TOTAL: \$87,560

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 (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 3,675 square feet of living area. The dwelling is approximately 108 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 10,466 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject and from 0.4 of a mile to 1 mile from the subject. The comparables are improved with class 2-06 dwellings of frame, masonry, stucco, or frame and masonry exterior construction ranging in size from 3,636 to 3,986 square feet of living area. The dwellings are from 70 to 131 years old and have partial or full basements, one of

which has finished area. Two comparables have central air conditioning. Each comparable has from one to four fireplaces and from a two-car to a four-car garage. The comparables have improvement assessments ranging from \$37,268 to \$52,935 or from \$9.58 to \$14.56 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$46,158 or \$12.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,560. The subject property has an improvement assessment of \$64,012 or \$17.42 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located within the same neighborhood code as the subject. Two comparables are also located within the same block and along the same street as the subject. The comparables are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 3,042 to 3,610 square feet of living area.¹ The dwellings range in age from 95 to 108 years old and have partial or full unfinished basements. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$55,456 to \$74,581 or from \$18.23 to \$23.02 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the evidence submitted by the board of review due to differences from the subject in the comparables' dwelling sizes or 1.5-story design and highlighted the similarities and lower assessments of the appellant's comparables to the subject. The appellant asserted the evidence of the board of review was deficient and cited the Property Tax Code under 35 ILCS 200/9-150, which authorized Cook County to establish by ordinance a classification system for the taxation of real property, and the Peacock v. Ill. Prop. Tax Appeal Bd. court case, 339 Ill. App. 3d 1060, 1672-73 (4th Dist. 2003). Much like the petitioner in the court case, the appellant contends the Cook County Board of Review evidence had the same deficiencies as the Adams County Board of Review wherein "...the Board's appraiser submitted a writing that opined that the Board of Review's values were correct but failed to provide any evidence showing his methodology or the basis for his conclusions." Therefore, the appellant contends the Cook County Board of Review's evidence is deficient since it provided limited factual information with no market value evidence for the subject or its comparables and the board of review failed to provide any evidence showing the methodology of its assessment process in the valuation of the subject property. The appellant stated the board of review submission should be rejected as not being probative and the PTAB should find that the board of review failed to provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternative valuation, as required under rules of the Property Tax Appeal Board in 86 Ill. Adm. Code Sec. §1910.63(c).

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

¹ As part of the rebuttal, the appellant provided photographic evidence that the board of review comparable #2 is a 1.5-story dwelling instead of a two-story dwelling as reported in the board of review's grid analysis.

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 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.

As an initial matter, the Board has given little weight to the appellant's rebuttal that the board of review failed to provide sufficient comparables or market value evidence in accordance with the Property Tax Code and the Peacock v. Illinois Property Tax Appeal Board court case, 339 Ill. App. 3d 1060. This court case concerns the review board's responsibility to provide substantive, documentary evidence showing the preferential assessment of the farm outbuildings during the relevant time periods were performed in accordance with section 10-140 of the Property Tax Code and the rules of the Property Tax Code under 86 Ill. Adm. Code §1910.63(c). The rules of the PTAB under Section 1910.63(c) provides:

Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. The board of review must provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation. Failure to do so will result in a decision by the Property Tax Appeal Board based upon the information submitted by the contesting party and, if applicable, the evidence submitted by any intervening party.

The basis of the appellant's appeal herein is assessment inequity, and in response, the board of review provided equity comparables, the same as the appellant, in support of their respective positions. Neither party provided for the Board's consideration any market value evidence for the subject property or their comparables or an alternative methodology for the valuation of the subject property. Therefore, the Board will base its analysis upon the equity comparables presented as evidence by the parties.

With respect to the appellant's assessment inequity argument, the parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 due to differences in their age and/or finished basement when compared to the subject property. Reduced weight is also given by the Board to the board of review comparables #3 and #4 due to their dissimilar 1.5-story height or smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. The comparables are similar to the subject in their two-story design, dwelling size, age and/or foundation. However, the appellant's comparables require varying upward/downward adjustments for differences in property characteristics, including but not limited to dwelling size, lack of central air conditioning, additional fireplaces, and/or larger garage size to make them more equivalent to the subject property. Likewise, the board of review comparable which is located within the same block and street as the subject also requires an upward/downward adjustments for smaller dwelling size and additional fireplace to make it more equivalent to the

subject property. These three comparables have improvement assessments ranging from \$49,949 to \$74,581 or from \$12.53 to \$23.02 per square foot of living area. The subject's improvement assessment of \$64,012 or \$17.42 per square foot of living area falls with the range established by the best comparables contained in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

August 23, 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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