



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

APPELLANT: Todd Wegman
DOCKET NO.: 20-35400.001-R-1
PARCEL NO.: 18-05-130-002-0000

The parties of record before the Property Tax Appeal Board are Todd Wegman, the appellant, by attorney Daniel G. Pikarski, of Gordon & Pikarski in Chicago; 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: \$6,877
IMPR.: \$96,063
TOTAL: \$102,940

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 three-story dwelling of frame exterior construction with 3,958 square feet of living area.¹ The dwelling was constructed in 2012 and is approximately eight years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a two-car garage. The property has a 7,860 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-08 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 estimating the subject property had a market value of \$850,000 as of January 1, 2020. The appraisal was prepared by William Boyle, a Certified General Real

¹ The Board finds the appraisal to be the best evidence of the subject's design and dwelling size.

Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property for a property tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value in which appraiser Boyle examined five comparable sales within .9 of a mile of the subject. The comparables are improved with dwellings ranging in size from 3,000 to 4,348 square feet of living area. The dwellings are 3 to 16 years old. The sales occurred from April 2018 to December 2019 for prices ranging from \$785,000 to \$1,000,000 or from \$229.99 to \$285.41 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for location, size, condition of sale, age, and overall condition. Based on this data, the appraiser arrived at a market value of \$850,000 or \$214.75 per square foot of living area, including land, as of January 1, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,940. The subject's assessment reflects a market value of \$1,029,400 or \$260.08 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of two-story dwellings ranging in size from 4,151 to 4,622 square feet of living area. The dwellings are 4 to 19 years old. The comparables sold from March 2017 to September 2020 for prices ranging from \$1 to \$1,630,000 or from \$0.00 to \$368.95 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gives reduced weight to the value conclusion in the appraisal as it relies on two sales that occurred in 2018, less proximate in time to the January 1, 2020 assessment date at issue in this appeal, and the record reveals other proximate sales that were not considered. Furthermore, the appraisal notes that adjustments were made for differences between the comparables and the subject property for location, size, condition of sale, age, and overall condition, but it does not contain an explanation of those adjustments. For these reasons, the Board finds that it cannot rely on the appraiser's opinion and will instead examine the raw sales data submitted by both parties.

The Board gives less weight to appraisal comparables #1 and #5, which sold less proximate to the assessment date at issue. The Board gives reduced weight to appraisal comparables #2 and #3, which differ from the subject in dwelling size. The Board also gives diminished weight to the board of review comparables #2 and #4, which appear to be outliers due to their lower sale prices in relation to the other comparables in the record.

The Board finds the best evidence of market value to be appraisal comparable #4 and board of review comparables #1 and #3, which are similar to the subject in age, dwelling size, and some features. These most similar comparables sold for prices ranging from \$900,000 to \$1,630,000 or from \$194.72 to \$368.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,029,400 or \$260.08, which is within the range established by the best comparables in the record. Based on this evidence, and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's assessment is not justified.

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:

May 21, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Todd Wegman, by attorney:
Daniel G. Pikarski
Gordon & Pikarski
55 West Monroe Street
Suite 940
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602