



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

APPELLANT: Carolyn Wyness
DOCKET NO.: 20-38656.001-R-1
PARCEL NO.: 18-06-409-038-0000

The parties of record before the Property Tax Appeal Board are Carolyn Wyness, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$13,234
IMPR.: \$83,747
TOTAL: \$96,981

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 is improved with a 2-story dwelling of masonry construction containing 3,627 square feet of living area. The dwelling was constructed in 2010 and is approximately 10 years old. Features of the home include a finished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 15,125 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject property is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with respect to the improvement, overvaluation, as well as contention of law as the bases of the appeal. In support of the uniformity (equity) argument, the appellant submitted a grid analysis with information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of masonry or frame and masonry construction ranging in size from 3,520 to 3,736 square feet of living area. The comparables have ages of either 23 or 27 years old. Each comparable has central air conditioning, a fireplace, and a 2-car garage. One

comparable has a partial basement with a recreation room, and three comparables each feature a full unfinished basement. The comparables have improvement assessments ranging from \$75,184 to \$79,869 or from \$21.36 to \$21.82 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$875,000 as of January 1, 2020. The appraisal was prepared by Charles Walsh, a State of Illinois Certified Residential Real Estate Appraiser. Using the sales comparison approach to value, the appraiser provided information on three comparable sales described as 2-story and 3-story dwellings that ranged in size from 3,270 to 4,000 square feet of living area. The dwellings are either 7 or 19 years old. Each comparable features a full finished basement, central air conditioning, and a 2-car garage. Comparable #1 also features an inground swimming pool. The comparables have sites ranging in size from 6,333 to 10,700 square feet of land area. The comparables sold from July 2019 to February 2020 for prices ranging from \$705,000 to \$960,000 or from \$196.65 to \$262.69 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject such as site size, age, bedroom/bathroom count, dwelling size, and pool amenity, the appraiser estimated the comparables had adjusted prices ranging from \$693,792 to \$913,925. Based on this data, the appraiser estimated the subject had an estimated value under the sales comparison approach of \$875,000 as of January 1, 2020.

In support of the contention of law argument, the appellant's counsel submitted a brief supported by Exhibits A through E arguing that "[p]ursuant to the Constitutional Uniformity Clause, the subject's pre-COVID market value must be further adjusted with the County's COVID-19 adjustment factor which was uniformly applied to all residential property in the County." Appellant's counsel argued that the Cook County Assessor uniformly applied negative COVID-19 "adjustments" to all Cook County residential properties in every neighborhood and every township in Cook County ranging from -7.5% to -15.4% depending on the type of dwelling and neighborhood code. Counsel further argues that the Illinois Constitutional Uniformity Clause mandates that the assessments shall be uniform within each class. Ill. Const. art. IX, Sec. 4(a)(b). Therefore, the appellant requested a reduction to the subject's total assessment of \$80,404 to reflect the subject's pre-COVID-19 market value of \$875,000 minus 8.11% County's COVID-19 neighborhood adjustment thus reducing the subject's adjusted market value to \$804,040.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$96,981 was disclosed. The subject's assessment reflects a market value of \$969,810 or \$267.39 per square foot of living area, including land, using the Cook County Real Property Assessment Classification Ordinance level of assessments for Class 2 property of 10%. The subject has an improvement assessment of \$83,747 or \$23.09 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis with information on four comparable properties that contain both sales and improvement assessment data. The comparables are described as 2-story dwellings of masonry or frame construction that range in size from 2,890 to 3,682 square feet of living area. The dwellings range in age from 7 to 47 years old. Each comparable features a full or partial basement, one with formal recreation room. Each dwelling also has central air conditioning, one or three fireplaces, and a 2-car, 2.5-car, or a 3-car garage. The comparables have lots of either 6,550 or 7,860 square feet of land

area. Each comparable has the same neighborhood code as the subject property. The comparables sold from March 2018 to December 2020 for prices ranging from \$777,500 to \$1,200,000 or from \$269.03 to \$349.34 per square foot of living area, including land. The comparables have improvement assessments ranging from \$69,970 to \$107,141 or from \$23.35 to \$31.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel submitted a brief arguing that the board of review failed to contest or to offer any evidence refuting the appellant's contention of law argument pursuant to the Constitutional Uniformity Clause. Specifically, the appellant's counsel contends that the board of review failed to address Cook County's application of negative COVID-19 adjustment factors to pre-COVID market value of each residential property in every township in Cook County in order to determine the tax year 2020 (or post-COVID) fair market value. Consequently, the appellant's counsel argues that the board of review concedes appellant's argument on this issue. Furthermore, counsel argues that each board of review comparable is superior to the subject property in some characteristics and, therefore, should be afforded no weight.

Conclusion of Law

As a preliminary matter, the appellant raised a contention of law argument based on the Constitutional Uniformity Clause. When a contention of law is raised, the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). After considering the entire record and arguments, the Property Tax Appeal Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted based on contention of law.

The appellant requests that the PTAB grant relief in part based on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. In this appeal, the appellant is making a constitutional uniformity argument based on Cook County's application of a negative "COVID-19 factor" to pre-COVID market value of each residential property in every township in Cook County. The appellant is not requesting relief solely based on the pandemic having occurred. Specifically, the appellant argues that he has "... proven the County overvalued the subject's pre-COVID market value." In other words, pre-2020 tax year market value. The Board disagrees with this assertion. As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the

PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board finds that it has no authority to determine the subject's "pre-COVID" market value, i.e., market value prior to the tax year 2020 that is the matter of this appeal. Additionally, there is no evidence in the record to suggest what the subject's "pre-COVID" market value was. Finally, appellant's appraisal report offers value opinion as of January 1, 2020 and not prior to that. Consequently, as the appellant's request for relief is predicated in part on the determination of the subject's market value prior to the tax year 2020, the Board finds that the appellant did not establish by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on contention of law.

Next the appellant contends that 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 based on overvaluation.

With regard to the overvaluation argument, the appellant submitted an appraisal report and the board of review submitted four comparable sales. The Board gave less weight to the conclusion of value contained in the appellant's appraisal report because the appraiser applied inconsistent adjustments to comparables #1 and #2 for dwelling size. These two comparables differ from the subject in dwelling size by virtually the same amount, yet comparable #1 was given an adjustment for dwelling size and comparable #2 was not given any adjustment. Additionally, the appraiser's comparable #1 differs from the subject in design/story height, and the appraiser made no adjustments for the design difference. Lastly, the appraiser's report date of December 23, 2020 means that, at minimum, another similar property in close proximity to the subject which sold in November 2020 (board of review comparable #3) was not utilized or commented on by the appraiser. These factors undermine and detract from the credibility of the appraiser's value conclusion and raise a question with respect to the comparable selection methodology employed by the appraiser. Having examined the appraisal report and all sales data in the record, the Board finds that the appraiser's final conclusion of value is not a credible or reliable indicator of the subject's estimated market value as of January 1, 2020. The Board will, however, examine all seven sales in the record presented by the parties.

The Board gives less weight to appraisal comparable #1 based on its 3-story design which differs from the subject's 2-story dwelling. The Board also gives less weight to board of review comparables #1 and #4 based on their sale dates occurring in 2018 which is too remote in time relative to the January 1, 2020 assessment date at issue to accurately reflect the subject's market value as of the lien date at issue. Finally, the Board gives reduced weight to board of review comparable #2 based on its significantly older age relative to the subject dwelling. The Board finds the best evidence of market value in the record to be the appraisal comparables #2 and #3, along with board of review comparable #3 which are most similar to the subject in location, style, age, exterior construction, and some features. However, each of these best comparables has a smaller site size and a smaller dwelling size when compared to the subject. Moreover,

board of review comparable #3 has an unfinished basement which differs from the subject's finished basement, and suggests that upward adjustments should be considered to these best comparables in order to make them more equivalent to the subject. The best comparables in the record sold for prices ranging from \$705,000 to \$1,099,000 or from \$196.65 to \$306.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$969,810 or \$267.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified based on market value grounds.

Lastly, 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 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 on the basis of uniformity.

The appellant submitted four equity comparables and the board of review submitted four comparables containing both sales and equity data. The Board gave less weight to board of review comparable #2 based on its significantly older age and smaller dwelling size relative to the subject dwelling. The Board finds the remaining comparables to be reasonably similar to the subject property in terms of location, design, dwelling size, and some features. However, all but one comparable is older in age and all but two comparables have unfinished basements unlike the subject's finished basement. This suggests that upward adjustments are needed to these comparables for differences from the subject in order to make them more equivalent to the subject dwelling. These most similar equity comparables in the record have improvement assessments ranging from \$75,184 to \$107,141 or from \$21.36 to \$31.19 per square foot of living area. The subject's improvement assessment of \$83,747 or \$23.09 per square foot of living area falls within the range established by the most similar equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar features and characteristics, 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 on the basis of uniformity.

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

Carolyn Wyness, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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