



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

APPELLANT: Mark Mowinski
DOCKET NO.: 20-39298.001-R-1
PARCEL NO.: 04-35-408-005-0000

The parties of record before the Property Tax Appeal Board are Mark Mowinski, 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: \$31,574
IMPR.: \$50,921
TOTAL: \$82,495

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 1.5-story dwelling of frame and masonry exterior construction with 3,273 square feet of living area.¹ The dwelling is approximately 43 years old. Features of the home include a finished basement, central air conditioning, two fireplaces, and an attached two-car garage. The property has a 26,312 square foot site and is located in Glenview, Northfield Township, Cook County. The property is classified as a class 2-04 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 \$740,000 as of January 1, 2020. The appraisal was prepared by Gregory Nold, a Certified General Real

¹ The Board finds the best description of the subject property was contained in the appellant's appraisal, which included a building sketch with dimensions and area calculations depicting the subject has 3,273 square feet of living area, photographs, and maps of the subject property.

Estate Appraiser, and the purpose of the appraisal was to assist with an ad valorem tax assessment for the subject property. The appraiser indicated the property was adequately maintained on an overall basis and was in average condition, but factored into the appraisal the external and functional obsolescence associated with the property. The appraiser considered the external obsolescence, and the diminished marketability of the subject property which abuts to a service alley for the Carriage Hill residential townhouse subdivision, with respect to the neighborhood from the elevated lighting and traffic, the rows of garbage that face the subject property, the view of an "80+' tall water tower," and the elevated flood plain risk. The appraiser also considered the functional obsolescence of the home with respect to its low ceiling clearances, dormered second level space, one bathroom on second floor, lack of great room, and the "master bathroom has an obsolete layout with separate commode and bathtub room and sink area located in the bedroom." Supportive photographic evidence was also provided of parts of the subject dwelling and the street view of the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value based upon six comparable properties that are located from 0.13 to 0.48 of a mile from the subject property. The comparables have sites that range from 20,991 to 38,829 square feet of land area and are improved with 1-story, 2-story or split-level dwellings that range in size from 2,522 to 3,728 square feet of living area and range in age from 35 to 71 years old. Each comparable has a finished basement, central air conditioning, from one to four fireplaces, and an attached two-car garage. Comparable sale #1 is a rehabbed property that also has an inground swimming pool, and comparable sale #4 has an additional one-car detached garage. The comparables sold from August 2017 to November 2019 for prices that range from \$615,000 to \$801,000 or from \$214.86 to \$281.74 per square foot of living area, land included. Adjustments were made to the comparables for differences from the subject including location, condition, design, bathroom/bedroom/fireplace counts, gross living area, finished basement area, and/or other amenities to arrive at adjusted sale prices ranging from \$699,800 to \$763,500. Based on this data, the appraiser opined an estimated market value for the subject property of \$740,000.

Based on the evidence, the appellant requested the subject's total assessment be reduced to \$73,603, which would reflect a market value of \$736,030 or \$224.88 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,495. The subject's assessment reflects a market value of \$824,950 or \$252.05 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment of the subject property, the board of review provided information on four comparable sales that are located within the same neighborhood code as the subject property and within 0.85 of a mile from the subject property. The comparables have sites that range from 14,000 to 24,684 square feet of land area and are improved with 1-story or 1.5-story dwellings of masonry, stucco, or frame and masonry exterior construction that range in size from 3,276 to 4,240 square feet of living area and in age from 15

to 66 years old. Each comparable has a basement, one of which has finished area, and one or two fireplaces. Three comparables each have central air conditioning and either a 2-car or a 2.5-car garage. The comparables sold from September 2018 to February 2020 for prices ranging from \$925,040 to \$1,500,000 or from \$241.08 to \$358.67 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Board. The Board gives less weight to the appraiser's conclusion of value because the appraiser chose four comparable sales that occurred in 2017 or 2018 when other more recent sales that occurred in 2019, closer to the January 1, 2020 assessment date, were available and utilized by the board of review. Additionally, the comparables were not adjusted for lot size, age of the dwelling, or time of sale bringing into question the reliability of the value adjustments to these comparables for differences from the subject property. For these reasons, the Board finds the appraiser's value conclusion is not a credible or a reliable indicator of the subject's estimated market value as of the assessment date of January 1, 2020. Instead, the Board will examine the raw sales data presented by both parties.

The record contains a total of 10 comparable sales for the Board's consideration. The Board gives less weight to the appellant's appraisal sales #2, #3, #5 and #6 as well as the board of review comparable sale #1 that sold in 2017 and 2018 and are less likely to reflect the subject's estimated market value as of the January 1, 2020 assessment date. Additionally, the Board gives less weight to the appellant's appraisal sales #3 and #6 as well as the board of review comparable sales #2 and #4 which differ from the subject in dwelling size and/or age.

The Board finds the most similar evidence of the subject's market value in this record to be the appellant's appraisal sales #1 and #4 and the board of review comparable sale #3 that sold in 2019 and 2020, which occurred more proximate in time to the January 1, 2020 assessment date at issue for this appeal. These three comparable sales also require varying upward/downward adjustments for differences in property characteristics, including but not limited to variances in smaller lot size, larger/smaller dwelling size, older age, and/or other amenities, to make them more equivalent to the subject property. These comparables sold from July 2019 to February 2020 for prices ranging from \$790,000 to \$925,040 or from \$214.86 to \$281.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$824,950 or \$252.05 per square foot of living area, including land which falls within the market value range established by the most similar comparables sales in the record. After considering any necessary

adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not 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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