



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

APPELLANT: Yelena Frutig
DOCKET NO.: 21-20375.001-R-1
PARCEL NO.: 05-33-207-001-0000

The parties of record before the Property Tax Appeal Board are Yelena Frutig, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$13,468
IMPR.: \$42,582
TOTAL: \$56,050

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 2021 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 two-story dwelling of frame exterior construction with 1,900 square feet of living area. The dwelling was constructed in 1915 and is approximately 106 years old. Features of the home include a partial unfinished basement,¹ central air conditioning, a fireplace and a 2-car garage. The property has a 6,734 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 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 information on four comparable sales that have the same assessment neighborhood code and property classification code as the subject. The comparables have sites

¹ The board of review disclosed the subject dwelling has an unfinished basement, which was not refuted by the appellant.

that range in size from 3,465 to 8,750 square feet of land area. The comparables are improved with dwellings of frame exterior construction ranging in size from 1,696 to 2,134 square feet of living area. The dwellings are from 100 to 133 years old. The comparables each have a full or partial basement.² Each comparable has central air conditioning and either a 1-car, a 2-car or a 2.5-car garage. Comparable #4 has a fireplace. The properties sold from April 2019 to September 2020 for prices ranging from \$360,000 to \$540,000 or from \$168.70 to \$298.67 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$47,544, reflecting a market value of \$475,440 or \$250.23 per square foot of living area, land included, 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" disclosing the total assessment for the subject of \$58,118. The subject's assessment reflects a market value of \$581,180 or \$305.88 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code and property classification code as the subject. The comparables have sites that range in size from 9,350 to 13,700 square feet of land area. The comparables are improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 1,608 to 2,114 square feet of living area. The dwellings are from 70 to 96 years old. The comparables each have a full or partial basement, one of which has finished area. Two comparables have central air conditioning and three comparables each have a fireplace. Each comparable has from a 1-car to a 2.5-car garage. The properties sold from July 2019 to September 2021 for prices ranging from \$525,000 to \$755,000 or from \$326.49 to \$368.67 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparables sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4, as well as board of review comparables #1, #2 and #3 which differ from the subject in age and/or have sale dates that occurred in 2019, less proximate in time to the lien date at issue than the other comparables in the record.

² The appellant did not provide any data regarding basement finish of the comparables.

The Board finds the best evidence of market value to be the appellant's comparable sale #3 and board of review comparable sale #4, which have sale dates that occurred more proximate to the assessment date at issue. These two comparables are similar to the subject in location, dwelling size, age and some features. These two comparables sold in January 2020 and August 2021, each for a price of \$525,000 or for \$271.18 and \$326.49 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$581,180 or \$305.88 per square foot of living area, including land, which is greater than the two the best comparable sales in this record in terms of overall value but bracketed by the comparables on a price per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this evidence the Board finds a reduction in the subject's assessment is 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: _____

October 15, 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

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