FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Clark
DOCKET NO.: 21-24106.001-R-1
PARCEL NO.: 05-34-217-012-0000

The parties of record before the Property Tax Appeal Board are John Clark, the appellant, by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC[1] 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:	$21,560
IMPR.:	$45,923
TOTAL:	$67,483

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 three-story Victorian single-family dwelling of frame exterior construction with 2,195 square feet of living area. Features include a full unfinished basement, 1½ bathrooms,[2] central air conditioning, a fireplace and a detached two-car garage. The property has a 9,800 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.

[1] During the course of this proceeding, a motion for substitution of counsel was granted removing the representation of Michael Davies.
[2] The parties disagree on the bathroom count of the subject. The appellant's appraisal includes interior photographs of 1½ bathrooms whereas the board of review has no substantive evidence in support of its contention that the home has 2½ bathrooms. Based on this evidentiary record, the Board finds the subject has 1½ bathrooms.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief prepared by counsel along with a Restricted Appraisal Report prepared by Lilie Toschev, a Certified Residential Real Estate Appraiser. The purpose of the report was for an *ad valorem* tax assessment based on fee simple property rights. The appraiser inspected the property on February 14, 2022 and described the home to be in good overall condition.

The appraiser utilized the comparable sales approach to value, analyzing three sales of homes located from .21 to .85 of a mile from the subject. The parcels range in size from 4,108 to 7,500 square feet of land area and are each improved with either a Victorian or a Traditional dwelling of frame, stucco or brick and frame exterior construction. The comparables range in age from 97 to 128 years old and range in size from 1,820 to 2,425 square feet of living area. Each home has a full unfinished basement, 1½ or 2½ bathrooms, and a one-car garage. These properties sold from December 2018 to February 2020 for prices ranging from $465,000 to $525,000 or from $216.49 to $255.49 per square foot of living area, including land.

In the Supplemental Addendum, Toschev explained the search for comparable properties noting that a search radius of 1 mile was utilized. The appraiser also reported there was an absence of closed sales bracketing the subject's lot size and a lack of sales that were closed in the prior twelve month period, resulting in the inclusion of sale #3 "that exceeded the recommended 0.5-mile radius." The appraiser explained that sale #1 was in close proximity to the subject and at 128 years old was also similar in age. Other characteristics were also similar to the subject and the property was similar in overall condition. Likewise, sales #2 and #3 were similar in age and/or bracket the subject in size and being in similar condition.

Toschev made upward adjustments to each comparable for smaller lot sizes when compared to the subject. No adjustments for age were made for actual age "due to similar effective age." Adjustments were also applied for differences in dwelling size and/or bathroom count along with upward adjustments of $10,000 for garage capacity of one-car as compared to the subject's two-car garage. No adjustments were made to any of the comparables for lack of central air conditioning which is a reported feature of the subject. As a result of this adjustment process, the adjusted sales prices depicted range from $494,000 to $516,000, including land. From this data, the appraiser opined a value for the subject of $500,000, including land, having given greatest weight to sale #1 which occurred in February 2020.

Based upon the foregoing evidence, the appellant requested a reduced total assessment of $50,000 to reflect the appraised value conclusion at the 10% level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $67,483. The subject's assessment reflects a market value of $674,830 or $307.44 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 comparables, where comparable #4 reportedly sold for $1 in October 2019. Without further explanation this "sale" will not be further described as a $1 sale price is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of the sale.

The remaining three comparable sales are located in the subject's neighborhood code and two are in the subarea or within ¼ of a mile from the subject. The parcels range in size from 9,800 to 20,220 square feet of land area and are each improved with a class 2-05 two-story dwelling of frame or frame and masonry exterior construction. The homes are 79 to 116 years old and range in size from 2,014 to 2,096 square feet of living area. Each comparable has a full or partial basement, one of which has a formal recreation room, 1½ or 2½ bathrooms, a fireplace and from a 1-car to a 2.5-car garage. Comparable #2 has central air conditioning. These three comparables sold from September 2018 to September 2019 for prices ranging from $740,000 to $1,305,000 or from $367.43 to $622.61 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 appellant submitted an appraisal of the subject property with an opinion of market value as of the lien date and the board of review presented suggested comparables, three of which depict sales data greater than $1 in support of its position before the Property Tax Appeal Board. As noted previously, board of review comparable #4 with a $1 sale without additional information on the transaction does not appear to be a sale reflective of market value.

Having thoroughly examined the appellant's appraisal report, the Board gives little weight to the value conclusion of $500,000 determined utilizing the sales comparison approach as the appraiser utilized comparables that all differed significantly from the subject in lot size from approximately 23% to 42%. In addition, two of the three comparable sales are approximately 10% and 17% different in dwelling size when compared to the subject. The Board finds the most troubling issue was the lack of any adjustment to the three sales, each of which lack central air conditioning, a feature of the subject dwelling. The Board finds this inferior characteristic would typically result in an upward adjustment to these properties which then fails to accurately depict appropriate adjusted sales prices for the comparables. As a result of these issues, the Property Tax Appeal Board does not find the value conclusion of the appellant's appraisal to be a credible or reliable indication of the subject's estimated market value as of the lien date. For these foregoing reasons, the Board has given the appraiser's conclusion of value little weight. Instead, the Board will examine the raw sales data provided by both parties.

The parties in this record presented a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables range in age from 79 to 128 years old and necessitate adjustment to make the comparables more similar to the 103-year-old subject. Three of the sales require downward adjustments for superior bathroom count and five comparables require upward adjustments for the lack of central air conditioning. Five comparables also should be adjusted for differing lot sizes and garage capacities when compared to the subject. Board of review comparable #2 requires a downward adjustment for finished basement area which is not a feature of the subject. The six comparables sold for prices from $465,000 to $1,305,000 or from $216.49 to $622.61 per square foot of living area, including land. The subject's assessment reflects a market value of $674,830 or $307.44 per square foot of living area, including land, which is at the low end of the range of the comparable market value evidence in the record despite the subject’s superior lot size and superior air conditioning feature as compared to the majority of the comparable sales.

Therefore, after considering the necessary adjustments to the comparable sales in the record to make the properties more equivalent to the subject property, the Board finds that the subject property is not overvalued and a reduction in the subject’s assessment is not warranted on this record.

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:

<u>CERTIFICATION</u>

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: March 18, 2025

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

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