



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

APPELLANT: Winston Cutler
DOCKET NO.: 21-31798.001-R-1
PARCEL NO.: 14-20-301-025-0000

The parties of record before the Property Tax Appeal Board are Winston Cutler, 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: \$69,750
IMPR.: \$33,225
TOTAL: \$102,975

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 multi-family building of masonry exterior construction with 3,908 square feet of gross building area which is approximately 123 years old. Features include a full unfinished basement. The property has a 4,650 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 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 located in the same neighborhood code as the subject property. The parcels range in size from 3,125 to 5,250 square feet of land area which are improved with class 2-11 buildings of masonry or frame and masonry exterior construction. The buildings range in age from 100 to 133 years old and range in size from 3,902 to 4,152 square feet of gross building area. Each comparable has a full basement, central air

conditioning, and from a 1.5-car to a 3-car garage. Two comparables each have three fireplaces. The comparables sold from October 2019 to May 2021 for prices ranging from \$940,000 to \$1,150,000 or from \$232.27 to \$276.97 per square foot of gross building area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$102,975 which would reflect a market value of \$1,029,750 or \$263.50 per square foot of gross building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,000. The subject's assessment reflects a market value of \$1,410,000 or \$360.80 per square foot of gross building 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, class 2-11 two-story masonry building, comparables with only equity data. As equity data is not responsive to the appellant's overvaluation argument, the board of review evidence presented in this matter will not be further addressed in this decision.

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 appellant provided four comparable sales in support of the overvaluation argument and the board of review provided four comparables with only equity data in response and in support of the subject's current estimated market value based on its assessment. In light of the board of review evidence which did not address the appellant's market value argument, the Board is unable to properly analyze market value information in response to the overvaluation claim.

Thus, the Board finds the best evidence of market value to be the appellant's comparable sales which are located in the same neighborhood code as the subject, have similar 2-11 classifications, dwelling sizes, foundation types and some amenities when compared to the subject property. Each comparable necessitates downward adjustments for bathroom count and a garage amenity when compared to the subject property. These comparables sold from October 2019 to May 2021 for prices ranging from \$940,000 to \$1,150,000 or from \$232.27 to \$276.97 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$1,410,000 or \$360.80 per square foot of gross building area, including land, which is above the range established by the best and only comparable sales in this record.

Based on this evidence and after considering necessary adjustments to the comparable sales for differences when compared to the subject property, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

January 21, 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

AGENCY

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

APPELLANT

Winston Cutler, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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