



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

APPELLANT: Michigan Shores Club
DOCKET NO.: 11-22925.001-R-1
PARCEL NO.: 05-26-101-022-0000

The parties of record before the Property Tax Appeal Board are Michigan Shores Club, the appellant(s), by attorney James E. Doherty, of Thomas M. Tully & Associates 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 **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: \$ 21,952
IMPR.: \$ 73,302
TOTAL: \$ 95,254

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of stucco construction with 2,694 square feet of living area. The dwelling is 99 years old. Features of the home include a slab, two fireplaces, and a two-car garage. The property has a 13,509 square foot site, and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The subject was the subject of an appeal before the Board for the prior year in docket number 10-27060.001-R-1, whereby the Board reduced the subject's total assessment to \$95,254. The appellant argues that the subject's assessment, as established by the Board for tax year 2010, is statutorily required to be maintained for the instant appeal under 35 ILCS 200/16-185. In

support of this argument, the appellant submitted the Board's decision in docket number 10-27060.001-R-1.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,270. The subject property has an improvement assessment of \$77,318, or \$28.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and three sale comparables. The board of review's evidence indicates that the subject did not receive a homeowner's exemption for tax year 2011.

Conclusion of Law

Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

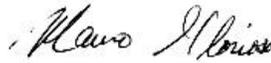
If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence *occupied by the owner* is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185 (emphasis added). The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2010, and that 2010 and 2011 are in the same general assessment period for New Trier Township. However, the Board is not persuaded that the subject is an owner-occupied dwelling, which is required under Section 16-185 of the Property Tax Code. Neither party submitted any evidence that speaks to the occupancy of the subject. Moreover, the board of review's evidence shows that the subject did not receive a homeowner's exemption for tax year 2011. Therefore, the Board finds that the subject is not owner-occupied, and a reduction is not warranted under Section 16-185 of the Property Tax Code.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4, and board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$20.68 to \$28.16 per square foot of living area. The subject's assessment of \$28.70 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and 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.



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 20, 2016



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 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 the subsequent year 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.

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.