



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

APPELLANT: Michael Boyer  
DOCKET NO.: 16-20005.001-R-1  
PARCEL NO.: 05-34-213-010-0000

The parties of record before the Property Tax Appeal Board are Michael Boyer, the appellant(s); 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:** \$19,000  
**IMPR.:** \$62,852  
**TOTAL:** \$81,852

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 2016 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 with 2,040 square feet of living area of frame and masonry construction. The dwelling is 70 years old. Features of the home include a full basement, central air conditioning, a fireplace and a one and one-half-car garage. The property has a 10,000 square foot site and is located in 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 an appraisal. The appraisal has a valuation date of October 28, 2016 and indicates the subject's market value is \$700,000, or \$343.14 per square foot of living area, including land. The appraiser based his opinion on the cost and sale approaches to value. The appraiser used four sales and two listings in developing his sales approach to value. The four sale comparables ranged in unadjusted sale price from \$307.36 to \$429.44 per square foot of living

area, including land. In further support of the market value argument, the appellant submitted information on eight comparable sales. The sales range from \$241.03 to \$305.61 per square foot of living area, including land.

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 comparables range from \$22.55 to \$27.32 per square foot of living area.

The appellant submitted an "Appeal Summary" that lists various assessment increase and decrease percentages and suggests the subject's market value should fall within a range of \$600,000 to \$750,000. Based on this evidence, the appellant requested an assessment of \$71,513.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,852. The subject's assessment reflects a market value of \$818,520 or \$401.23 per square foot of living area, including land, when applying the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$62,852 or \$30.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables. The sale comparables range from \$475.09 to \$840.28 per square foot of living area, including land. The equity comparables have improvement assessments that range from \$32.07 to \$39.05 per square foot of living area.

In written rebuttal, the appellant submitted a map showing the subject and comparable properties and differentiated the board of review's equity and sale comparable properties from the subject. In addition, the appellant stated the comparables are not located on the subject's block or in the subject property's immediate area.

At hearing, the appellant presented his comparable properties and differentiated the board of review's comparable properties from the subject. He stated the board's equity comparables are out of the subject's area and that the board's sale comparables are renovated and/or have large additions. The appellant presented his appraisal. The board of review's representative objected to the appraisal. The Administrative Law Judge ("ALJ") sustained the objection as the appraiser was not present to testify at the hearing; however, the ALJ stated the unadjusted comparable properties listed in the appraisal would be considered as they were already in evidence. The board of review's representative stated the appraisal's comparables #5 and #6 are listings and not recently sold properties. The board's representative reviewed her evidence and stated her comparable properties are all located within one-quarter mile from the subject property. The board's representative differentiated the appellant's comparable properties from the subject property. In rebuttal, the appellant stated his comparables are the properties closest in proximity to the subject.

### **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 Board finds the best evidence of market value to be the appellant's comparable sales #1, #6, and #7 listed on the appellant's appeal form grid sheet, sale comparables #1, #2, #3, and #4 listed in the appellant's appraisal, and the board of review comparable sales #3 and #4. These comparables sold for prices ranging from \$242.04 to \$429.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$401.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$22.55 to \$39.05 per square foot of living area. The subject's improvement assessment of \$30.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: February 13, 2019



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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