



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

APPELLANT: William M. Doyle, Jr.  
DOCKET NO.: 07-21049.001-R-2  
PARCEL NO.: 05-20-400-068-0000

The parties of record before the Property Tax Appeal Board are William M. Doyle, Jr., the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 81,833  
**IMPR.:** \$ 73,787  
**TOTAL:** \$ 155,620

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 39,343 square feet of land improved with a 70-year old, two-story, frame and masonry, single-family dwelling. The improvement includes three full and one half-baths, a full unfinished basement, two fireplaces, and a two and one-half car garage.

The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted a uniform residential appraisal report of the subject property with an effective date of January 1, 2007 undertaken by Pamela Sonshine, who holds the designation of State General Real Estate Appraiser. The appraiser estimated a market value for the subject of \$1,550,000, while developing two approaches to value. The estimated market value under the cost approach was \$1,567,300 and under the sales comparison approach was \$1,550,000.

As to the subject, the appraiser indicated that the subject is located on an irregularly shaped, corner parcel on a private road which is maintained as needed by approximately 20 homeowners. The appraisal also noted that the subject has a larger than typical lot size, while the subject's building contained a full finished, basement area of 2,479 square feet. The subject was in overall average physical condition and contains 4,957 square feet of above grade living area. The appraiser personally inspected the subject on November 29, 2007. In addition, the appraisal included copies of the building's floor plan, photographs of the subject and the suggested comparables, and an area map depicting the location of the comparables and the subject.

The first step under the cost approach was to value the site. Using land sales/tear downs, the appraiser estimated a land value for the subject of \$1,200,000, while opining that the subject's site value exceeds 50% of the property's overall value. The appraiser estimated the replacement cost new of the subject at \$495,700 or \$100.00 per square foot, with site improvements such as the basement, patio, screened porch and garage estimated at \$20.00 per square foot or \$99,880. Total replacement cost new was estimated at \$595,580.

The appraiser employed the age-life methodology to estimate the subject's physical depreciation of \$238,232. Deducting total depreciation and then adding the site improvements and land value resulted in a final value under the cost approach of \$1,567,300.

Under the sales comparison approach to value, the appraiser utilized three sales comparables and a fourth property listed for sale. The three comparables sold from June, 2006, through July, 2006, for prices that ranged from \$1,457,500 to \$1,525,000, or from \$354.31 to \$399.86 per square foot. All three properties were located in Winnetka, as is the subject. Sale #1 was sited on a corner parcel located on a public street, while sales #2 and #3 were parcels located on private roads. The properties were improved with a one and one-half story or two-story, single-family dwelling in good condition. They ranged: in age from 52 to 79 years; in improvement size from 3,645 to 4,290 square feet of living area; and in land size from 12,328 to 41,208 square feet of land. Each property included amenities such as: three full and one half-baths, one to four fireplaces, and a two-car garage. The fourth property was listed for sale at \$1,568,500. This property contained 18,700 square feet of land located on the corner of a public street and improved with a 42-year old, two-story, single-family dwelling. The improvement contains 5,000 square feet of living area as well as four full and one half-baths, basement area and a two-car garage. After making adjustments to the suggested comparables, the appraiser estimated the subject's market value was \$1,550,000, or \$322.00 per square foot based upon 4,957 square feet of living area.

In reconciling the two approaches to value, the appellant's appraiser placed less reliance upon the cost approach with maximum reliance placed on the sales comparison approach to

value; thereby, reflecting a final market value of \$1,550,000 for the subject property.

At hearing, the appellant called the appraiser, Pamela Sonshine, as a witness in this proceeding. She testified as to her methodology in the cost approach as well as her three suggested comparables in the sales comparison approach to value while detailing her adjustments, thereto. As to the subject property, she stated that she conducted an interior and exterior inspection of the subject, while the improvement was undergoing extensive addition and renovations. She indicated that she obtained the measurements of the subject's improvement using a plat of survey obtained from the taxpayer-owner.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$259,599 for tax year 2007. The subject's assessment reflects a market value of \$2,585,647 using the Illinois Department of Revenue's median level of assessment for Class 2, residential property of 10.04%. The board also submitted descriptive and assessment data on four suggested equity comparables. These properties ranged in land size from 26,441 to 40,903 square feet, while located in the subject's subarea. They were improved with a two-story, single-family dwelling with frame, masonry, or frame and masonry exterior construction. The improvements ranged: in age from 65 to 81 years; in bathrooms from three full and one half-baths to four full and one half-baths; in size from 4,078 to 4,608 square feet of living area; and in improvements assessments from \$42.22 to \$46.32 per square foot of living area. Amenities include: basement area, two to four fireplaces, and a multi-car garage. The subject contains an improvement assessment of \$36.95 per square foot of living area based upon a size of 4,811 square feet. Moreover, the grid analysis indicated that the subject property had been accorded an average condition, while the suggested comparables had been accorded an average or deluxe condition. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board's representative testified that the subject and the suggested equity comparables are located within the same neighborhood.

In written rebuttal, the appellant's attorney argued that the board of review had failed to proffer market data in support of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board,

313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser was called as a witness and provided credible testimony on examination and cross examination as to her methodology in developing two of the three traditional approaches to value in determining the subject's market value. The Board further finds this appraisal to be persuasive for the appraiser personally inspected the subject property and utilized market data to obtain land sales and improved sale comparables while providing sufficient detail regarding each sale as well as appropriate adjustments where necessary.

Moreover, the Board finds that the board of review's evidence fails to include market data in support of the subject's valuation.

Therefore, the Board finds that the subject property contained a market value of \$1,550,000 for tax year 2007. Since the market value of the subject has been established, the Illinois Department of Revenue median level of assessment for Class 2, residential property of 10.04% will apply. In applying this level of assessment to the subject, the total assessed value is \$155,620, while the subject's current total assessed value is above this amount at \$259,599. Therefore, the Board finds that a reduction is warranted.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: July 22, 2011

*Allen Castrovillari*

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.