



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

APPELLANT: Robert Patin  
DOCKET NO.: 07-22696.001-R-2  
PARCEL NO.: 05-21-403-004-0000

The parties of record before the Property Tax Appeal Board are Robert Patin, the appellant, by attorney Michael Griffin 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:** \$47,232  
**IMPR:** \$108,388  
**TOTAL:** \$155,620

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single-family dwelling of masonry construction that is approximately 79 years old. The dwelling contains 4,549 square feet of living area with a full unfinished basement, central air conditioning, two fireplaces, and a two-car attached garage. The subject site is 14,400 square feet of land area located in Winnetka, New Trier Township, Cook County, Illinois.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal prepared by two state certified appraisers estimating the subject property had a market value of \$1,550,000 as of January 1, 2007 using the sales comparison approach to value. The purpose of the appraisal was to establish an equitable ad valorem tax assessment.

Under the sales comparison approach, the appraisers used sales of five suggested comparable homes which were located within a mile of the subject. The comparable parcels range in size from 9,350

to 27,791 square feet of land area. The parcels are improved with two or three-story dwellings that range in size from 4,264 to 6,600 square feet of living area and range in age from 1 to 85 years old.

The comparables sold between August 2005 and April 2007 for prices ranging from \$1,625,000 to \$2,750,000 or from \$306.99 to \$416.67 per square foot of living area including land. The appraisers made adjustments to the comparables for differences when compared to the subject for sale date, condition, size and land to building ratio. The adjustments resulted in adjusted sales prices ranging from \$297.78 to \$403.97 per square foot of living area land included. Based on these adjusted sales, the appraisers estimated a value for the subject of \$1,550,000 or \$340.73 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$155,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$365,662 was disclosed. The final assessment of the subject property reflects a market value of approximately \$3,642,052 using the 2007 three-year median level of assessments for Class 2 property in Cook County of 10.04%.

In support of the subject's estimated market value based on its assessment, the board of review submitted a grid analysis of four equity comparables. The board of review offered no market data evidence to refute the appellant's overvaluation argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the subject's assessment is warranted.

The appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$1,550,000, while the board of review submitted four equity comparables and no sales data to support its estimated market value of the subject property.

The Property Tax Appeal Board finds that the appraisal submitted by the appellant estimating the subject's market value of \$1,550,000 or \$340.73 per square foot of living area including land is the only evidence of the subject's market value in the record. The Board finds the board of review submitted no market data to refute the appellant's market value argument or to support the market value reflected by the subject's assessment.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been determined the 2007 three-year median level of assessment for Class 2 property in Cook County as determined by the Illinois Department of Revenue of 10.04% shall apply. 86 Ill.Admin.Code Sec. 1910.50(c)(2)(a).

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 A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: March 23, 2012

*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.