



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

APPELLANT: Mark & Carla Vorhees  
DOCKET NO.: 08-22791.001-R-1  
PARCEL NO.: 05-16-101-026-0000

The parties of record before the Property Tax Appeal Board are Mark & Carla Vorhees, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 61,144  
**IMPR.:** \$ 131,817  
**TOTAL:** \$ 192,961

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a 20,940 square foot parcel improved with a 69-year-old, two-story, single-family dwelling of frame and masonry construction containing 4,076 square feet of living area. Features of the residence include three and one-half bathrooms, central air-conditioning, two fireplaces and a two-car attached garage. The subject is built on slab and located in New Trier Township, Cook County.

The appellants appeared before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment. In support of the market value argument, the appellants submitted photographs and descriptive data on three properties suggested as comparable to the subject. Two of the properties sold and one property was listed for sale. The two sales are described as two-story, 78 or 114-year-old, frame or frame and masonry, single-family dwellings containing 4,202 or 4,751 square feet of living area and located within one block of the subject. They sold in March 2009 and May 2009 for prices of \$1,485,000 and \$1,350,000 or \$312.57 and \$321.28 per square foot, including land, respectively. The appellants' comparable three

was on the market but not sold. It is described as an 82-year-old, two-story, single-family dwelling of frame and masonry construction containing 4,264 square feet of living area and located within one block of the subject. This property had a listing price of \$1,495,000. At hearing, the appellants stated this property sold in March 2010 for \$970,000 and is being remodeled. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$192,961. The assessment reflects a total market value of \$2,010,000 for the subject, when the 2008 Illinois Department of Revenue's three-year median level of assessments of 9.60% for Class 2 property, such as the subject, is applied. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,720 to 4,387 square feet of living area and range in age from 64 to 83 years old. The comparables contain three and one-half or four and one-half bathrooms, central air-conditioning, multiple fireplaces and a two-car garage. Three comparables have a finished or unfinished basement. The improvement assessments range from \$33.01 to \$35.18 per square foot of living area. Three of the comparables sold from April 2005 to May 2009 for prices ranging from \$1,350,000 to \$2,700,000 or from \$321.28 to \$712.03 per square foot, including land. The appellants' comparable one and the board of review's comparable three are the same property.

At the hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on this analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a three-page letter highlighting various differences between the subject and the board of review's comparables.

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

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.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 arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Ad.Code

§1910.65(c)) Having considered the evidence presented, the Board finds a reduction is not warranted.

The appellants submitted evidence of two sales and a property listed for sale. The Board gives little weight to the appellants' comparable three, the property previously listed for sale, in that the sale occurred in March 2010 which is over two years beyond the January 1, 2008 assessment date at issue. The Board further finds the appellants' comparable two inferior to the subject in exterior construction and age. In addition, the Board finds the appellants' two sales have greater improvement assessments as well as total assessments as compared to the subject. Finally, the Board finds the sales provided by the board of review support the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject property was overvalued by a preponderance of the evidence and a reduction is not 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 Morris*

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.