



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

APPELLANT: Janie Winjum  
DOCKET NO.: 09-21892.001-R-1  
PARCEL NO.: 14-19-223-047-0000

The parties of record before the Property Tax Appeal Board are Janie Winjum, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith 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:     \$ 15,000  
IMPR.:    \$ 85,000  
TOTAL:    \$ 100,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a parcel with 3,125 square feet of land area that is improved with a two-story dwelling of masonry construction. The dwelling is ten years old and has 2,507 square feet of living area with a full finished basement, central air conditioning, three fireplaces, and a two-car detached garage.<sup>1</sup> The subject property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.<sup>2</sup>

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an

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<sup>1</sup> The board of review claims the subject is 10 years old and has 2,535 square feet of living area. The board of review provided the subject's property characteristic sheets to support these claims. The appraiser listed the subject's living area as 2,507 square feet. Additionally, the appraiser stated the subject dwelling was seven years old and had three fireplaces. The appraiser provided a detailed drawing of the subject dwelling to support the size claim and stated that he had inspected the subject's interior. However, the appraiser produced no evidence to support the claim that the dwelling was seven years old. The Board accepts the appraiser's claims only as to the size and features of the subject dwelling.

<sup>2</sup> Class 2-78 is a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet.

appraisal report in which a market value of \$1,000,000 or \$398.88 per square foot of living area, land included, was estimated for the subject property as of July 17, 2009. The appraiser developed the sales comparison approach and the cost approach in order to estimate the market value of the subject property. Under the cost approach, the appraiser estimated that the subject property had a market value of \$971,300. Under the sales comparison approach, the appraiser considered five comparable properties. Three of the comparable properties sold from April to June 2009 for prices that ranged from \$937,500 to \$1,100,000 or from \$387.35 to \$396.54 per square foot of living area, land included. Two of the five properties had not yet sold. Comparable #4 was listed for \$1,050,000 or \$460.53 per square foot of living area, land included, and comparable #5 was listed for \$1,099,000 or \$421.72 per square foot of living area, land included.

The appraiser analyzed the five comparable sale properties in order to make adjustments to their sale prices for differences from the subject property. The three comparable sale properties have lot sizes that range from 2,700 to 3,125 square feet of land area, and they are located from 0.15 to 0.71 mile from the subject property. The comparables are improved with two-story frame or masonry dwellings that are from four to eleven years old and contain from 2,280 to 2,774 square feet of living area. Each comparable has a full finished basement, central air conditioning, and two or three fireplaces. Four comparables have a two-car garage. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. The largest adjustments were for differences in size, exterior construction, and sale date. As a result, the adjusted sale prices of the comparable properties ranged from \$967,500 to \$1,044,600 or from \$374.33 to \$439.56 per square foot of living area, land included. On the basis of these comparable sales, the appraiser concluded that the subject property had a market value of \$1,000,000 as of July 17, 2009.

In the brief, the appellant's attorney requested that subject's assessment should be calculated by applying the 10% median level of assessments for Class 2 residential property in Cook County to the estimate of market value contained in the appraisal report. Based on this record, counsel requested the subject's total assessment be reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$105,500 was disclosed. The subject's assessment reflects a market value of \$1,185,393 or \$472.83 per square foot of living area, land included,<sup>3</sup> using the 2009 three-year median level of assessments for Class 2 property in Cook County of 8.90% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)).

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<sup>3</sup> This calculation was based on the subject having 2,507 square feet of living area.

The board of review presented descriptions and assessment information on four equity properties. The comparables are described as two-story masonry dwellings with the same assigned neighborhood and classification codes as the subject. The dwellings are either eight or ten years old and contain from 2,300 to 2,716 square feet of living area. Each comparable has a garage, central air conditioning, and a full basement, three of which are finished. One dwelling has a fireplace. The comparables have improvement assessments that range from \$87,607 to \$100,898 or from \$35.95 to \$38.09 per square foot of living area. The board of review also provided a sale price for one of these comparables. Comparable #4 sold in September 2007 for \$1,205,000 or for \$480.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal report is the best evidence of the subject's market value as of the January 1, 2009 assessment date. The appraiser estimated a market value of \$1,000,000 for the subject property as of July 17, 2009. The subject's assessment reflects a market value of \$1,185,393 or \$472.83 per square foot of living area, land included,<sup>4</sup> using the 2009 three-year median level of assessments for Class 2 property in Cook County of 8.90% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)). The subject's market value as reflected by its assessment is in excess of the market value estimate contained in the appraisal report.

The board of review submitted four equity comparables but did not refute the appellant's overvaluation argument. The Board gives no weight to the equity evidence submitted by the board of review as it is not responsive to the appellant's appeal. The board of review provided a sale price for one of these comparables, but this sale occurred in September 2007. The comparable sales

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<sup>4</sup> This calculation was based on the subject having 2,507 square feet of living area.

utilized in the appraisal report sold from April to June 2009, which was more proximate in time to the January 1, 2009 assessment date. Based on this record, the Board finds the subject has a market value of \$1,000,000 as of the assessment date at issue and a reduction to the subject's assessment commensurate with the appellant's request is appropriate.

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.

*Donald 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: June 22, 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.