



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

APPELLANT: Brad Martin  
DOCKET NO.: 10-27689.001-R-1  
PARCEL NO.: 05-32-408-027-0000

The parties of record before the Property Tax Appeal Board are Brad Martin, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith in Chicago; 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:** \$13,617  
**IMPR.:** \$63,448  
**TOTAL:** \$77,065

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 2010 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 of masonry construction. The dwelling is approximately 41 years old and has 2,947 square feet of living area. Features of the home include a partial finished basement, central air conditioning, a

fireplace and a two-car garage.<sup>1</sup> The property has an 8,511 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 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 estimating the subject property had a market value of \$540,000 as of January 1, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,548. The subject's assessment reflects a market value of \$695,480 or \$236.00 per square foot of living area, including land, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables sold from March 2009 to April 2010 for prices that ranged from \$233.70 to \$283.53 per square foot of living area, including land.

#### **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 has analyzed the appraisal report presented by the appellant and gives little weight to the appraiser's conclusion of value. The appraiser analyzed three comparable sales to arrive at the estimate of the subject's market value. Comparable #3 sold in July 2008 for a price of \$591,000. The Board finds this sale dated, because it occurred nearly 1½ years

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<sup>1</sup> The parties differed on the subject's living area and number of fireplaces. The appraiser stated that he had inspected the subject dwelling and provided a schematic drawing regarding the subject's living area. The Board finds the appraiser's data has better support.

prior to the effective date of the appraisal. Comparable #2 sold in March 2010 for a price of \$635,000 and received five adjustments for differences in lot size, location, living area, room count, and basement finish. In terms of gross adjustments, these five adjustments added up to \$193,305 or 30% of the comparable's sale price. The Board finds these adjustments excessive. The Board finds that two of the appraiser's three comparable sales undermine his conclusion of value. Instead, the Board has examined the raw sales used in the appraisal and the comparable sales submitted by the board of review.

The Board finds the best evidence of market value in the record to be the appraisal's comparable sale #1 and board of review comparable #4. The appraiser's comparable sale #1 sold in October 2009 for a price of \$176.53 per square foot of living area, land included, and board of review comparable #4 sold in April 2010 for a price of \$233.70 per square foot of living area, land included. Both properties sold proximate to the assessment date and were very similar to the subject in location, land area, design, age, living area, and most features. The subject's assessment reflects a market value of \$236.00 per square foot of living area, including land. The subject's assessment on a per square foot basis is slightly higher than board of review comparable #4 but appears justified due to the subject's slightly newer age and masonry exterior.

Based on this evidence, the Board finds 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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Acting 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 24, 2015

*[Signature]*

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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.