



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

APPELLANT: Lawrence Johnson  
DOCKET NO.: 11-23771.001-R-1  
PARCEL NO.: 05-35-111-005-0000

The parties of record before the Property Tax Appeal Board are Lawrence Johnson, the appellant, by attorney Christopher G. Walsh, Jr. 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:** \$17,150  
**IMPR.:** \$73,714  
**TOTAL:** \$90,864

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 2011 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 with masonry construction. The dwelling is approximately 73 years old and has 3,036 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car garage.<sup>1</sup> The property

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<sup>1</sup> According to the board of review, the subject has a concrete slab foundation; however, the appellant stated that he had inspected the subject property and that it had a full unfinished basement.

has a 10,000 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 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 \$790,000 as of January 1, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,864. The subject's assessment reflects a market value of \$908,640 or \$299.29 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 comparables to demonstrate the subject was equitably assessed. The board of review also provided sale prices for two of these comparables. Comparable #1 sold in June 2010 for a price of \$980,000 or for \$343.02 per square foot of living area, land included. Based on its street address and parcel index number, comparable #1 appears to be located adjacent to the subject property and was very similar to the subject in age, story height, exterior construction, living area and foundation.<sup>2</sup> Comparable #4 sold in May 2009 for a price of \$1,215,000 or for \$434.55 per square foot of living area, land included and was described as being similar to the subject in most characteristics.

#### **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.

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<sup>2</sup> The plat map provided in the appellant's appraisal report (p. 16) confirms board of review comparable #1's parcel is adjacent to the subject property.

In this appeal, the appellant submitted an appraisal that utilized the sales comparison approach to value. The appraiser analyzed five comparable sales in order to estimate the subject's market value. The Board gives reduced weight to the conclusion of value in the appellant's appraisal due to differences in land area, age and condition. All of the comparables differed from the subject in land area (ranging from 20% less to 35% more land than the subject); however, the appraiser made no adjustments for these differences. Comparables #1, #2, #4 and #5 were from 19 to 39 years older than the subject, but the appraiser made no adjustments for the differences in age. Comparable #3 was more similar to the subject in age but received an adjustment for what the appraiser termed its "inferior overall condition."<sup>3</sup>

The Board has analyzed the raw sales presented by the parties and finds that board of review comparable #1 is the best evidence of the subject's market value as of the January 1, 2011 assessment date. Located adjacent to the subject property, comparable #1 was very similar to the subject in land area, age, story height, exterior construction, living area and foundation. Moreover, comparable #1 sold during the same time period as the comparables analyzed in the appraisal report. Board of review comparable #1 sold in June 2010 for a price of \$980,000 or for \$343.02 per square foot of living area, land included. The subject's final assessment reflects a market value of \$908,640 or \$299.29 per square foot of living area, including land. The subject's assessment reflects a market value that is less than the market value of the best sale in the record. Based on the evidence contained in the record, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment and no change in the assessment is justified.

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<sup>3</sup> Appraisal report, p. 5.

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

*K. L. Fen*

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Member

*[Signature]*

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Member

*Mark Albino*

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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: June 26, 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.