



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

APPELLANT: Andy's Deli  
DOCKET NO.: 10-33884.001-R-1  
PARCEL NO.: 04-08-406-004-0000

The parties of record before the Property Tax Appeal Board are Andy's Deli, the appellant, by attorney Steven B. Pearlman of Steven B. Pearlman & Associates 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:** \$35,599  
**IMPR.:** \$49,401  
**TOTAL:** \$85,000

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 21 years old and has 4,577 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 33,904 square foot site and is located in Northbrook, Northfield

Township, Cook County. The property is a class 2-08 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 \$850,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,283. The subject's assessment reflects a market value of \$952,830 or \$208.18 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 four comparables to demonstrate the subject was equitably assessed and provided a sale price for one of these comparables. Comparable #4 sold in April 2007 for a price of \$1,085,000 or for \$268.96 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the board of review presented four equity comparables that did not address the appellant's overvaluation argument. The board of review did provide a sale price for one of these equity comparables; however, comparable #4 sold in April 2007 which was nearly three years prior to the assessment date. As a result, the board of review's evidence received little weight in the Board's analysis.

The Board finds the best evidence of market value was the appraisal submitted by the appellant. The appraiser developed

the sales comparison approach to value as well as the cost approach. The appraiser gave primary emphasis to the sales comparison approach and analyzed four comparable sales to arrive at the estimate of the subject's market value. The comparables had sale dates from January 2008 to May 2009 and sale prices that ranged from \$812,000 to \$900,000. The Board finds the appraiser made logical adjustments to arrive at a final conclusion of value.

The subject's assessment reflects a market value of \$952,830 that is above the best evidence of market value in the record. The Board finds the subject property had a market value of \$850,000 as of the assessment date at issue. Based on this evidence, the Board finds a reduction in the subject's assessment is 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

*Mark 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.