



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

APPELLANT: Tensley Garris  
DOCKET NO.: 16-34562.001-R-1  
PARCEL NO.: 04-16-211-003-0000

The parties of record before the Property Tax Appeal Board are Tensley Garris, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$10,061  
**IMPR.:** \$65,971  
**TOTAL:** \$76,032

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 2016 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 10,877 square foot parcel of land improved with a seven-year old, one and one-half story, frame and masonry, single-family dwelling. The property is located in Northbrook, Northfield Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends a contention of law as the basis of the appeal. The appellant asserts that the county has incorrectly listed the subject's improvement square footage. In support of this argument, the appellant submitted a letter from an architect along with the subject's floor plans disclosing that the subject contains 3,840 square feet of living area. The appellant also included a letter from the assessor indicating that the 2017 assessment was reduced due to a factual change in the property record along with the property characteristic printout listing the subject as containing 3,840 square feet of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$81,288 with an improvement assessment of \$71,227 or \$17.18 per square foot of building area based on the listed square footage of 4,146. The board of review lists the subject as containing 4,146 square feet of building area with no further information.

In support of the assessment the board of review submitted four equity comparables. These properties are described as one or one and one-half story, masonry or frame and masonry, single-family dwellings. They range: in age from eight to 22 years; in size from 2,885 to 3,726 square feet of building area; and in improvement assessments from \$17.75 to \$20.69 per square foot of building area.

### **Conclusion of Law**

The Board finds the appellant submitted sufficient evidence to establish that the subject contains 3,840 square feet of building area. The appellant submitted documentation that discloses the county assessor has corrected the subject's square footage to reflect the size asserted by the appellant. Therefore, the Board finds the subject contains 3,840 square feet of building area which reflects an improvement assessment of \$18.59 square feet of building area.

The taxpayer contends the board of review incorrectly listed the subject's square footage which then resulted in the subject being overvalued. 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).

The appellant further submitted evidence to establish that the county assessor reduced the subject's improvement assessment to \$17.18 per square foot of assessment based on the corrected square footage. The appellant did not submit any comparable properties to support this assessment. However, the board of review's comparables support this reduced assessment and the Board finds that a reduction 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 16, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Tensley Garris, by attorney:  
Jerrold H. Mayster  
Mayster & Chaimson, Ltd  
10 South LaSalle Street  
Suite 1150  
Chicago, IL 60603

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602