



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

APPELLANT: Aaron Share  
DOCKET NO.: 16-39417.001-R-1  
PARCEL NO.: 10-07-200-025-0000

The parties of record before the Property Tax Appeal Board are Aaron Share, the appellant(s); 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:** \$ 40,824  
**IMPR.:** \$ 23,676  
**TOTAL:** \$ 64,500

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one-story dwelling of frame and masonry construction with 3,144 square feet of living area. The dwelling is 56 years old. Features of the home include a partial basement, central air conditioning, and a two-car garage. The property has a 77,760 square foot site, and is located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven sale comparables. These comparables sold

between July 2012 and January 2017 for prices ranging from \$600,000 to \$825,000, or \$207.90 to \$254.39 per square foot of living area. The appellant also submitted evidence disclosing the subject property was purchased on April 24, 2013 for a price of \$645,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the purchase price.

Based on the appellant's evidence, the subject property has a total assessment of \$119,424. The subject has an improvement assessment of \$78,600, or \$25.00 per square foot of living area. The subject's assessment reflects a market value of \$1,194,240, or \$379.85 per square foot of living area, including land, when applying the 2016 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" identifying the property with PIN 10-07-200-026-000 as the subject property. The board of review's evidence provides this property's descriptive and assessment information. The Board notes that this property is not the subject property identified in the appellant's pleadings.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and one sale comparable.<sup>1</sup> This comparable sold in May 2016 for \$1,100,000, or \$441.06 per square foot of living area.

### **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 best evidence of market value to be the purchase of the subject property in April 2013 for a price of \$645,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, including disclosing that the parties to the transaction were not related, that the property was sold using a Realtor, and that it was advertised for sale on the open market on the MLS for approximately 193 days. In further support of the transaction, the appellant submitted a printout from the MLS. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Based on this record the Board finds the subject property had a market value of \$645,000 as of January 1, 2016. Since market value has been determined the 2016 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification ordinance of 10.00%

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<sup>1</sup> The Board notes that the property with PIN 10-07-200-026-0000 is listed in two places in the board of review's grid sheet: once in the "Subject Property" column, and once in the "Comp #4" column. The information included regarding this property in these two places is identical. For ease of reference, the Board will identify this property as "board of review comparable #4." This is the only comparable that included sale data, and, therefore, the Board will treat board of review comparable #4 as a sale comparable.

shall apply. 86 Ill.Admin.Code §1910.50(c)(2). Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

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: January 15, 2019



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

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