



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

APPELLANT: Ella Segal  
DOCKET NO.: 17-37422.001-R-1  
PARCEL NO.: 04-03-111-010-0000

The parties of record before the Property Tax Appeal Board are Ella Segal, 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:** \$ 21,246  
**IMPR.:** \$ 6,171  
**TOTAL:** \$ 27,417

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 2017 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 construction with 1,406 square feet of living area. The dwelling is 62 years old. Features of the home include a partial unfinished basement and a one-car garage. The property has a 20,235 square foot site, and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 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 information on three sale comparables. These comparables sold between November 2016 and February 2018 for \$300,000 to \$340,000, or \$216.79 to \$354.17 per square foot of living area, including land. The appellant's petition also states that the subject property was purchased on November 11, 2017 for a price of \$275,000. No evidence was submitted in support of this purchase. The appellant asserts that the subject has not been occupied since it was purchased.

The appellant's petition also states that the subject is vacant, and, therefore, it is not owner occupied. The appellant argues that the subject is uninhabitable, as it has no electrical power, no natural gas connection, and deteriorating plumbing and sewer systems. In support of this argument, the subject submitted an affidavit and black and white photographs. The appellant argues that these defects render the subject uninhabitable, and that the subject's improvement assessment should be \$0. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$21,246, which represents the subject's current land assessment only.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,999. The subject's assessment reflects a market value of \$339,990, or \$241.81 per square foot of living area, including land, when applying the 2017 statutory level of assessment for class 2 property of 10.00% 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 one equity comparable, and three sale comparables. These comparables sold between July 2015 and June 2016 for \$320,000 to \$328,446, or \$237.92 to \$285.09 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 meet 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 appellant's comparables #1, #2, and #3. These comparables sold for prices ranging from \$216.79 to \$354.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$241.81 per square foot of living area, including land, which is within the range established by the best comparables in this record. However, the Board finds that the subject's market value should be adjusted due to the subject's deteriorating condition. The Board gave no weight to the purported sale of the subject in November 2017, as no evidence was submitted in support of this sale, such as a sale contract, settlement statement, or deed affixed with real estate transfer tax stamps. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that 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. 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.

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Chairman



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Member

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Member



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Member

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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: December 23, 2019



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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 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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