



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

APPELLANT: Marc Garrison  
DOCKET NO.: 17-39587.001-R-1  
PARCEL NO.: 04-24-103-023-0000

The parties of record before the Property Tax Appeal Board are Marc Garrison, the appellant, by attorney Spiro Zarkos of Verros Berkshire, PC 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 **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:** \$27,678  
**IMPR.:** \$45,104  
**TOTAL:** \$72,782

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 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 frame exterior construction with 2,524 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a 1.5-car garage. The property has a 46,130 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property, three of which are located in Northfield. The comparables are improved with similar class 2-78 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,224 to 3,791 square

feet of living area.<sup>1</sup> The dwellings range in age from 1 to 57 years old. One comparable has an unfinished partial basement and three comparables each have a full basement finished as a formal recreation room. Three comparables have central air conditioning, two comparables have either one or two fireplaces and three comparables each have a 2-car, a 2.5-car or a 3-car garage. The comparables have improvement assessments that range from \$42,493 to \$60,477 or from \$12.43 to \$15.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$35,513 or \$14.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,782. The subject property has an improvement assessment of \$45,104 or \$17.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in Northfield within the same neighborhood code as the subject property. The comparables are improved with similar class 2-78 two story dwellings of frame exterior construction ranging in size from 2,141 to 3,418 square feet of living area. The dwellings range in age from 22 to 62 years old. One comparable has a crawl space foundation and three comparables have either a full or a partial basement with one finished as a formal recreation room. Three comparables have central air conditioning and each comparable has a fireplace and a two-car garage. The comparables have improvement assessments that range from \$45,721 to \$69,032 or from \$17.90 to \$21.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds none of these comparables are truly similar to the subject due to significant differences in location, dwelling size, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparables, as well as board of review comparables #3 and #4 due to their considerably larger dwelling sizes and/or newer ages when compared to the subject dwelling. Furthermore, appellant's comparable #1 is located in a different city than the subject.

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<sup>1</sup> The appellant provided property record cards for each comparable depicting comparables #2, #3 and #4 are improved with two-story dwellings. No story height was provided in the property record card for comparable #1.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. These comparables are relatively similar to the subject in location, design and age. However, they have varying degrees of similarity when compared to the subject in dwelling size and features. The comparables have improvement assessments of \$54,380 and \$45,721 or \$17.90 and \$21.35 per square foot of living area, respectively. The subject's improvement assessment of \$45,104 or \$17.87 per square foot of living area is below the two the best comparables in this record both in terms of overall improvement assessment and on a square foot basis. After considering economies of scale and adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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 8, 2021



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

Marc Garrison, by attorney:  
Spiro Zarkos  
Verros Berkshire, PC  
225 West Randolph  
Suite 2950  
Chicago, IL 60606

COUNTY

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