



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

APPELLANT: Edward Conner  
DOCKET NO.: 17-40127.001-R-1  
PARCEL NO.: 04-06-110-023-0000

The parties of record before the Property Tax Appeal Board are Edward Conner, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$13,034  
**IMPR.:** \$38,822  
**TOTAL:** \$51,856

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 one-story dwelling of masonry exterior construction with 2,773 square feet of living area. The dwelling is approximately 37 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 12,414 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-04 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 three equity comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-04 dwellings of masonry exterior construction ranging in size from 2,773 to 3,341 square feet of living area. The dwellings range in age from 32 to 45

years old. The comparables each have a partial basement with one finished as a formal recreation room. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables have improvement assessments that range from \$33,557 to \$40,159 or from \$10.57 to \$12.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$32,666 or \$11.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal."<sup>1</sup> As part of the appeal, the appellant provided a copy of the final decision issued by the Cook County Board of Review disclosing the total 2017 assessment for the subject property of \$51,856. The appellant reported in the appeal petition that the subject property has an improvement assessment of \$38,822 or \$14.00 per square foot of living area for the 2017 assessment year.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with one-story class 2-04 dwellings of masonry exterior construction ranging in size from 2,625 to 2,747 square feet of living area. Each dwelling is 27 years old and features an unfinished full basement, central air conditioning, a fireplace and a two-car garage. The comparables have improvement assessments that range from \$46,218 to \$51,267 or from \$17.50 to \$19.01 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 seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1 and #2 due to their considerably larger dwelling sizes and/or finished basement when compared to the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the comparables submitted by board of review. These comparables are relatively similar to the subject in dwelling size, design, age and features. However, the board of review comparables are 10 years newer than the subject, suggesting a downward adjustment to these comparables for differences in age would be required to make them more equivalent to the subject. The comparables have improvement assessments that range from \$35,383 to \$51,267 or from \$12.76 to \$19.01 per square foot of living area. The subject's

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<sup>1</sup> The "Board of Review Notes on Appeal" erroneously reported the subject's 2017 assessment prior to final action by the board of review.

improvement assessment of \$38,822 or \$14.00 per square foot of living area falls within the range established by the best comparables in this record. After considering 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:

August 24, 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

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