



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

APPELLANT: Ethan Buckley
DOCKET NO.: 17-40198.001-R-1
PARCEL NO.: 04-08-417-025-0000

The parties of record before the Property Tax Appeal Board are Ethan Buckley, 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: \$13,800
IMPR.: \$43,891
TOTAL: \$57,691

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 and masonry exterior construction with 3,256 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 12,000 square foot site and is located in Northbrook, 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 as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables were improved with class 2-78 dwellings of frame and masonry exterior construction that range in age from 28 to 49 years old. The comparables have a partial or a full basement with one having a finished area, central air conditioning, one fireplace and a two-car garage. The dwellings range in size from 2,917 or 3,300 square feet of living area and have

improvement assessments ranging from \$29,734 to \$35,516 or from \$10.19 to \$11.12 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$34,807 or \$10.69 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 \$57,691. The subject property has an improvement assessment of \$43,891 or \$13.48 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 the same neighborhood code and same block from the subject. The comparables were improved with two-story class 2-78 dwellings of frame and masonry exterior construction that range in size from 2,824 to 3,020 square feet of living area and are 47 or 48 years old. The comparables have either a full or a partial basement with one comparable having finished area, central air conditioning, one fireplace and a two-car garage to a three-car garage. The comparables have improvement assessments that range from \$42,209 to \$46,386 or from \$14.39 to \$15.91 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellants comparable #1 along with the board of reviews comparable #2 as these properties have basements with finished area when compared to the subject's unfinished basement. The Board gave less weight to the appellants comparable #2 for difference in age when compared to the subject.

The Board finds that the best evidence of assessment equity is the appellants comparable #3 along with the board of reviews comparables #1, #3, and #4. These comparables have varying degrees of similarity when compared to the subject in dwelling size, age, and some features. These comparables have improvement assessments ranging from \$33,384 to \$44,422 or from \$11.12 to \$15.73 per square foot of living area. The subject property has an improvement assessment of \$35,708 or \$12.98 per square foot of living area, which falls within the range established by the best comparables contained in this record. 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 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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