



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

APPELLANT: Kevin Cox  
DOCKET NO.: 17-42134.001-R-1  
PARCEL NO.: 04-10-301-027-0000

The parties of record before the Property Tax Appeal Board are Kevin Cox, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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:** \$19,724  
**IMPR.:** \$45,876  
**TOTAL:** \$65,600

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 2,675 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property has an 18,348 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 6,075 to 24,420 square feet of land area. The comparables are improved with similar class 2-06 dwellings of frame or frame and

masonry exterior construction ranging in size from 2,283 to 2,774 square feet of living area. The dwellings range in age from 67 to 105 years old. One comparable has a concrete slab foundation and three comparables each have an unfinished full basement. Each comparable has central air conditioning and a one-car or a two-car garage. Three comparables have one fireplace each. The comparables sold from August 2015 to April 2017 for prices ranging from \$424,000 to \$665,000 or from \$185.72 to \$241.91 per square foot of living area, including land.

In support of the inequity argument, the appellant provided information on four comparable properties that were located in the same neighborhood code as the subject property and within .43 of a mile from the subject. The comparables are improved with similar class 2-06 two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,359 to 3,176 square feet of living area. The dwellings range in age from 92 to 109 years old. Each comparable has an unfinished full or partial basement and a two-car to a four-car garage. Three comparables each have central air conditioning and a fireplace. The comparables have improvement assessments that range from \$25,154 to \$41,867 or from \$7.92 to \$15.60 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$57,412. The requested assessment would reflect a total market value of \$574,120 or \$214.62 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$37,688 or \$14.09 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,600. The subject's assessment reflects a market value of \$656,000 or \$245.23 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$45,876 or \$17.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two separate grid analyses specifically designated as four comparable sales and four equity comparables, each of which are located within the same neighborhood code as the subject property.

As to the board of review comparables sales, the comparables have sites that range in size from 7,860 to 12,310 square feet of land area. The comparables are improved with similar class 2-06 two-story dwellings of frame exterior construction ranging in size from 2,909 to 3,151 square feet of living area. The dwellings range in age from 63 to 75 years old. Each comparable has a full or partial basement with two having finished area. The comparables each have central air conditioning and either a one-car or a two-car garage. Three comparables have one fireplace each. The comparables sold from April 2014 to September 2015 for prices ranging from \$736,650 to \$925,000 or from \$250.71 to \$317.98 per square foot of living area, including land.

As to the board of review equity comparables, the comparables are improved with similar class 2-06 two-story dwellings of frame or frame and masonry exterior construction ranging in size

from 2,774 to 3,189 square feet of living area.<sup>1</sup> The dwellings range in age from 65 to 69 years old. Each comparable has a full or partial basement with one having finished area. The comparables each have central air conditioning and a two-car garage. Two comparables have one fireplace each. The comparables have improvement assessments that range from \$48,822 to \$61,631 or from \$17.58 to \$19.33 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 appellant contends in part that 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #2 due to its older date of construction when compared to the subject dwelling and appellant's comparable sale #3 as it has a concrete slab foundation unlike the subject which has a partial basement with finished area. The Board gave reduced weight to board of review comparables #1, #3 and #4 as their sales occurred in 2014 which are dated and less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date. The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #4, along with board of review comparable sale #2. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, though appellant's comparable #1 and board of review comparable #2 have considerably smaller site sizes when compared to the subject and none of the comparables have a finished basement like the subject. These comparables sold from August 2015 to May 2016 for prices ranging from \$619,500 to \$817,500 or from \$223.32 to \$269.09 per square foot of living area, land included. The subject's assessment reflects a market value of \$656,000 or \$245.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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

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<sup>1</sup> Board of review equity comparable #1 and appellant's comparable sale #1 are the same property.

§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 eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables, along with board of review comparables #3 and #4 which differ from the subject in dwelling size and/or age. 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, dwelling size, design and age, though they have varying degrees of similarity in features when compared to the subject. These comparables have improvement assessments of \$48,822 and \$50,261 or \$17.60 and \$17.58 per square foot of living area, respectively. The subject's improvement assessment of \$45,876 or \$17.15 per square foot of living area is below the best comparables in this record both in terms of overall improvement assessment and on a square foot basis. 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 based on assessment uniformity is not justified.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted either upon grounds of overvaluation or assessment equity.

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:

April 20, 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

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