



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

APPELLANT: Roger Hyman & Monica Cohen
DOCKET NO.: 17-42206.001-R-1 through 17-42206.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roger Hyman & Monica Cohen, the appellants, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-42206.001-R-1	04-11-403-037-0000	46,647	77,684	\$124,331
17-42206.002-R-1	04-11-403-040-0000	2,981	0	\$2,981

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 with 4,385 square feet of living area of frame and masonry exterior construction. The dwelling is approximately 54 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property has a 72,745 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 Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-40263.001-R-1 and 16-40263.002-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the combined total assessment of the subject property to \$127,312 based on an agreement of the

parties. Furthermore, the record reveals that the subject property is an owner-occupied residence, as the appeal petition discloses the subject's address is the same as the appellant's address.

For the 2017 appeal, the appellants contend assessment inequity and overvaluation as the bases of the appeal. The land assessment was not contested. In support of the overvaluation argument the appellants submitted information on three comparable sales with varying degrees of similarity to the subject. The sales occurred from April 2015 to July 2016 for prices ranging from \$685,000 to \$1,348,785 or from \$238.24 to \$281.88 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted information on four comparables with varying degrees of similarity to the subject.¹ The four comparables have improvement assessments ranging from \$80,082 to \$89,586 or from \$18.00 to \$18.72 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for only one of the two parcels. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$95,684 to \$111,310 or from \$21.27 to \$23.46 per square foot of living area. The board of review did not submit any market value evidence to address the appellants' overvaluation argument. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under Docket number 16-40263.001-R-1 through 16-40263.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the combined total assessment of the subject property to \$127,312 based on agreement of the parties. The Property Tax Appeal Board finds the record shows the subject property is located in Northfield Township, Cook County, in which the triennial general assessment period began with the 2016 tax year and continues through the 2018 tax year. In addition, there is no evidence in the record that indicates the subject subsequently sold in an arm's length transaction establishing a fair cash value for the parcels that is different from the fair cash value on which the Board's assessment is based. The board of review reported that tax year 2016 was the beginning of the general assessment cycle for the subject. As a result, the Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

¹ Comparables #1 and #2 appear to be the same property on the appellant's grid analysis.

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2016 and 2017 tax years are within the same general assessment period. For these reasons, the Board finds its 2016 decision reflecting a total assessment of \$127,312 shall be carried forward to the subsequent 2017 tax year.

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:

May 18, 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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