



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

APPELLANT: Edmund Levine
DOCKET NO.: 17-42215.001-R-1
PARCEL NO.: 04-08-308-004-0000

The parties of record before the Property Tax Appeal Board are Edmund Levine, 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: \$14,179
IMPR.: \$34,935
TOTAL: \$49,114

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 2,443 square feet of living area. The dwelling is 47 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has a 12,330 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 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 that have the same neighborhood code as the subject. The comparables have sites that range in size from 6,209 to 12,328 square feet of land area. The comparables are improved with class 2-78 dwellings of frame or frame and masonry exterior

construction that range in size from 2,504 to 3,436 square feet of living area and range in age from 37 to 49 years old. Each comparable has a partial or a full basement with one having finished area, central air conditioning, one fireplace, and a 2-car or a 2.5-car garage. The properties sold from August 2015 to July 2017 for prices ranging from \$437,000 to \$610,000 or from \$173.41 to \$189.30 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on five equity comparables that have the same neighborhood code as the subject and located within .42 of a mile from the subject. The comparables are improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,443 to 2,851 square feet of living area and range in age from 45 to 48 years old. The comparables each have a partial basement with finished area, central air conditioning, one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$31,441 to \$35,837 or from \$12.57 to \$13.38 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$43,688, reflecting a market value of \$436,880 or \$178.83 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 \$29,509 or \$12.08 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 \$49,114. The subject's assessment reflects a market value of \$491,140 or \$201.04 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 \$34,935 or \$14.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same neighborhood code and located on the same block as the subject. The comparables are improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,308 to 2,425 square feet of living area and range in age from 45 to 49 years old. The comparables each have a partial unfinished basement, central air conditioning, a fireplace, and a 2-car or a 2.5-car garage. Comparable #4 sold in May 2016 for \$555,000 or \$228.87 per square feet of living area, including land. The comparables have improvement assessments ranging from \$35,545 to \$39,071 or from \$14.86 to \$16.63 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 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 record contains five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their significant differences in dwelling size or lot size. The Board finds the best evidence of market value to be appellant's comparables #3 and #4 and board of review comparable #4. These comparables are relatively similar to the subject in location, dwelling size, land size, design, age and features. These properties sold from May 2016 to July 2017 for prices ranging from \$474,000 to \$555,000 or from \$175.08 to \$228.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$491,140 or \$201.04 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also argued assessment inequity as an alternative 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. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables for the Board's consideration that are similar to the subject in location, design, age, and some features. The Board gave less weight to appellant's comparables #3 and #5 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are most similar to the subject in dwelling size. They have improvement assessments ranging from \$31,441 to \$39,071 or from \$12.62 to \$16.63 per square foot of living area. The subject has an improvement assessment of \$34,935 or \$14.30 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and therefore, 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:

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Edmund Levine, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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