



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

APPELLANT: Daniel Formeller  
DOCKET NO.: 17-45766.001-R-1  
PARCEL NO.: 04-07-409-040-0000

The parties of record before the Property Tax Appeal Board are Daniel Formeller, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 **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:

**LAND:** \$27,067  
**IMPR.:** \$34,494  
**TOTAL:** \$61,561

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2,674 square feet of living area. The dwelling is approximately 31 years old. Features of the property include a partial basement with finished area, central air conditioning, one fireplace and a two-car garage. The property has a 25,779 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, through counsel, marked contention of law and assessment inequity with respect to the subject's improvement as the bases of the appeal. With respect to the contention of law, the appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant

disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-34542.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$61,561 based on equity and the weight of the evidence submitted by the parties. The appellant indicated the property is owner-occupied.

In support of the assessment inequity argument the appellant submitted information on five equity comparables improved with four class 2-78 and one class 2-06, two-story dwellings, three of which are located within the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in location, class, exterior construction, age, dwelling size, and other features. The comparables have improvement assessments ranging from \$30,693 to \$34,984 or from \$11.16 to \$13.33 per square foot of living area.

In the supplemental brief, the appellant's attorney contends that since the time of the 2016 assessment reduction there have been no capital improvements made to the property which would materially increase the market value. The appellant's attorney requested the 2017 assessment on the subject be revised so as not to exceed the 2016 assessment of \$61,561 with an improvement assessment of \$34,494 or \$12.90 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 \$65,623. The subject property has an improvement assessment of \$38,556 or \$14.42 per square foot of living area. The board of review also reported that 2016 was the beginning of the subject's general assessment cycle and that no equalization factor was applied in 2017. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables improved with class 2-78, two-story dwellings that are located within the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in exterior construction, age, dwelling size, and/or other features. The comparables have improvement assessments ranging from \$38,128 to \$59,095 or from \$15.92 to \$16.33 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant, in part, raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year under Docket Number 16-34542.001-R-1. The record further indicates the subject property is an owner-occupied dwelling in accordance with section 16-185 of the Property Tax Code and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that pursuant to the mandate of section 16-185 of the Property Tax Code a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the previous 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: September 21, 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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