



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

APPELLANT: Richard Hughes
DOCKET NO.: 18-24268.001-R-1
PARCEL NO.: 04-25-301-047-0000

The parties of record before the Property Tax Appeal Board are Richard Hughes, the appellant, by attorney Ciarra 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: \$16,930
IMPR.: \$102,814
TOTAL: \$119,744

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 2018 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 stucco exterior construction with 4,943 square feet of living area.¹ The dwelling is seven years old, has a full basement, central air conditioning, three fireplaces, and a 2-car garage. The property has a 18,812 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that are located within the same village and the same neighborhood code as the subject property. The comparables are improved with class 2-08, two-story dwellings of frame,

¹ The subject's descriptive information was obtained from the appellant's evidence because the board of review submitted data pertaining to a different docket number and parcel other than the subject property under appeal.

masonry, frame and masonry, or stucco exterior construction ranging in size from 4,749 to 4,848 square feet of living area. The dwellings range in age from 24 to 60 years old. One comparable lacks a basement and four comparables have a partial or a full basement. Four comparables have either one or three fireplaces. Each comparable has central air conditioning and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$76,577 to \$91,050 or from \$15.95 to \$18.78 per square foot of living area.

The appellant submitted a copy of the 2018 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject property of \$130,767. The appellant's evidence also disclosed that the subject property has an improvement assessment of \$113,837 or \$23.03 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$88,479 or \$17.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket number and parcel other than the subject property under appeal. The board of review submitted information on four equity comparables that are located within the same village as the subject property but within a different neighborhood code than the subject property. The comparables are improved with class 2-08, two-story dwellings of masonry exterior construction ranging in size from 4,134 to 4,468 square feet of living area. The dwellings range in age from 9 to 16 years old and have partial or full basements. Each comparable has central air conditioning, one or two fireplaces, and either a 2-car, a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$80,579 to \$91,731 or from \$19.00 to \$20.80 per square foot of living area.

Conclusion of Law

The appellant 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 a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. Although the board of review submitted its Notes on Appeal for a different parcel than the subject property under appeal and their comparables are located in a different neighborhood code than the subject property, all of the comparables submitted by both parties are located within the same village and have the same class code as the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board gives greater weight to these comparables because they are significantly more similar in age to the subject dwelling than the appellant's comparables and are also similar to the subject in dwelling size and other features. These comparables have improvement assessments ranging from \$80,579 to \$91,731 or from \$19.00 to \$20.80 per square foot of living area. The subject's

improvement assessment of \$113,837 or \$23.03 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement is inequitably assessed and a reduction in the subject's assessment is 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:

February 15, 2022



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

Richard Hughes, by attorney:
Ciarra Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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