



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

APPELLANT: Daniel Formeller
DOCKET NO.: 18-49296.001-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 (PTAB) pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame and masonry exterior construction with 2,674 square feet of living area. The dwelling is approximately 34 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 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 under Docket Number 16-34542.001-R-1 be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board also

takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket Number 17-45766.001-R-1. In these appeals, the Board lowered the total assessments of the subject property to \$61,561 based on the evidence. The appellant disclosed the subject property is an owner-occupied residence and submitted a copy of the 2016 final decision by the Property Tax Appeal Board.

In support of the assessment inequity argument the appellant submitted information on five comparables, three of which are located within the same neighborhood code as the subject. The comparables are improved with class 2-06 or 2-78, two-story dwellings of frame or frame and masonry exterior construction with varying degrees of similarity to the subject in 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 a legal brief, the appellant's attorney contends 2016 through 2018 is the triennial assessment cycle for the subject property and requested the 2018 assessment on the subject be revised so as not to exceed the 2016 assessment of \$61,561. The appellant reported in the Residential Appeal petition that the subject's 2018 total assessment was \$65,623 with an improvement assessment of \$38,556 or \$14.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for the same parcel number as the subject but for a different Docket Number of "2019-49296" with different assessments than what was reported by the appellant. The board of review reported the subject property has a total assessment of \$66,037 and an improvement assessment of \$35,103 or \$13.13 per square foot of living area. The notes on appeal revealed that 2019 was the beginning of the subject's general assessment cycle, which is the subsequent tax year following this 2018 appeal.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject. The comparables are improved with class 2-78, two-story dwellings of frame or frame and masonry exterior construction with varying degrees of similarity to the subject in age, dwelling size, and other features. The comparables have improvement assessments ranging from \$38,686 to \$44,028 or from \$13.84 to \$16.50 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.

In addition, the Board finds the appellant's contention of law argument regarding section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. Therefore, in light of this finding, the PTAB finds it does not need to further address the appellant's assessment inequity argument.

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 Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 and 2017 tax years under Docket Numbers 16-34542.001-R-1 and 17-45766.001-R-1. In these appeals, the Property Tax Appeal Board issued decisions lowering the subject's total assessment to \$61,561. The record disclosed the subject property is an owner-occupied dwelling and that 2016 through 2018 tax years are within the same general assessment period for Northfield Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decisions, or the decisions of the Property Tax Appeal Board have been reversed or modified upon review. For these reasons, the PTAB finds a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior years' decisions, plus the application of an equalization factor, if any.

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:

July 18, 2023



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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