



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

APPELLANT: Lisa Pecka
DOCKET NO.: 19-21456.001-R-1
PARCEL NO.: 05-19-325-005-0000

The parties of record before the Property Tax Appeal Board are Lisa Pecka, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$10,238
IMPR.: \$22,556
TOTAL: \$32,794

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 2019 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 1.5-story dwelling of frame and masonry exterior construction with 1,483 square feet of living area. The dwelling is approximately 82 years old. The features of the home include a full unfinished basement, central air conditioning and a 1.5-car garage. The property has an 8,903 square foot site and is located in Northfield, New Trier Township, Cook County. The subject property is classified as a Class 2-03 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 six equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,151 to 1,584 square feet of living area. The dwellings range

in age from 62 to 74 years old. The comparables have partial or full basements, one of which has finished area. Five comparables have central air conditioning. Three comparables each have one fireplace. Each comparable has a 1.5-car to a 3-car garage. The comparables have improvement assessments ranging from \$15,049 to \$25,855 or from \$13.07 to \$16.32 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$22,556 or \$15.21 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 \$38,379. The subject property has an improvement assessment of \$28,141 or \$18.98 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with 1-story or 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,073 to 1,753 square feet of living area. The dwellings range in age from 71 to 90 years old. Three comparables have partial or full basements, one of which has finished area, and one comparable has a crawl space foundation. One comparable has central air conditioning. Each comparable has one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$22,386 to \$34,622 or from \$19.75 to \$22.07 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 and #5 and the board of review's comparables due to their dissimilar dwelling sizes, finished basements and/or lack of a basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4 and #6 as they are most similar to the subject property in location, design, dwelling size and some features, except these comparables are 14 or 18 years newer in age suggesting downward adjustments are required to make the comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$21,926 to \$25,855 or from \$14.62 to \$16.32 per square foot of living area. The subject's improvement assessment of \$28,141 or \$18.98 per square foot of living area falls above the range established by the best comparables in this record and is not supported. After considering adjustments to the comparables for differences to the subject, the Board finds the appellant demonstrated with clear and convincing

evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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: March 16, 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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