



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

APPELLANT: Richard Nash  
DOCKET NO.: 19-29994.001-R-1  
PARCEL NO.: 04-35-108-021-0000

The parties of record before the Property Tax Appeal Board are Richard Nash, the appellant(s); 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:** \$11,388  
**IMPR.:** \$55,668  
**TOTAL:** \$67,056

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 two-story dwelling with 2,868 square feet of living area of frame and masonry construction. The dwelling is 32 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a, 8,760 square foot site located in 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 as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The sales ranged from \$575,000 to \$720,000, or from \$228.27 to \$283.91 per square foot of living area. The Board notes the appellant took issue with the square footage of the property of comparable #6. The appellant submitted a Zillow printout of Glenview home prices and values. The appellant also submitted a map of the subject and comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,056. The subject's assessment reflects a market value of \$670,560 or \$233.81 per square foot of living area, including land, when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The sales ranged from \$290.60 to \$353.13 per square foot of living area including land.

In written rebuttal, the appellant differentiated the board of review's comparable properties from the subject property and submitted a map showing the location of the subject and the comparables.

At hearing the appellant presented his six comparable properties. He stated that three of the comparables are assessed higher than their sale prices would suggest and that the subject's assessment was increased at a rate higher than recent sales would suggest. Additionally, the appellant stated the subject is located across the street from townhomes and multi-family homes, while his comparable properties are located in more desirable and higher priced single-family neighborhoods. Lastly, the appellant stated the subject has a small lot, while the comparable properties have larger lots.

The board of review's representative presented his comparable properties and stated the board of review's comparable properties are located near the subject property. The board of review's representative stated four of the appellant's comparable properties have sale prices that are higher than the subject's market value, on a price per square foot basis.

The appellant stated that the board of review's comparable #1 is 13 years old, has high-end finishes, and a large lot. He stated that the board of review's comparable #2 and has high-end finishes, a large lot, and is located in a more desirable Swainwood neighborhood. Lastly, the appellant stated that the board of review's comparables #3 and #4 are located in "The Circles" which is a very desirable neighborhood that requires larger lot sizes.

### **Conclusion of Law**

The appellant contends 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 appellant argued that the subject's assessment was increased at a rate higher than recent sales would suggest. The Board finds this argument is not a persuasive indicator that demonstrates the subject property was over assessed based on comparable sales. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, reflect market value, maintain uniformity of assessments, and be fair and

just. This may result in properties having increased or decreased assessments of varying percentages.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #5 and the board of review's comparable sale #2. These comparables sold for prices ranging from \$228.27 to \$290.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$233.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: September 20, 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

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