



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

APPELLANT: Bryan Cless
DOCKET NO.: 19-32261.001-R-1
PARCEL NO.: 04-25-106-006-0000

The parties of record before the Property Tax Appeal Board are Bryan Cless, the appellant(s), 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: \$32,231
IMPR.: \$74,769
TOTAL: \$107,000

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 four-year-old two-story, single-family dwelling of frame and masonry construction with 5,574 square feet of living area. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a three-car garage. The property has a 31,446 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's asserts overvaluation and assessment inequity in this appeal. In support of the overvaluation argument the appellant submitted evidence disclosing that the subject property was purchased on April 6, 2016, for a price of \$1,070,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. In a submitted

brief the appellant reiterated the arm's length nature of the sale between unrelated parties of the property.

In support of the assessment inequity argument, the appellant submitted information on five suggested equity comparables with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the comparables to the subject but disclosed that they had the same neighborhood code as the subject. The comparables had improvement assessments ranging from \$17.92 to \$20.90 per square foot of living area. Based on the submitted evidence the appellant requested the subject's total assessment be reduced to \$107,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,509. The subject's assessment reflects a market value of \$1,665,090 or \$298.72 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is \$134,278, or \$24.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The board of review also presented information on three equity comparables.

Conclusion of Law

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

The Board finds that the best evidence of market value is the sale of the subject property in April 2016 for a price of \$1,070,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related, a realtor was involved in the sale of the property and the property had been advertised on the open market through the Multiple Listing Service. The appellant also submitted a copy of the settlement statement and the warranty deed from the transaction. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. The Board gives some weight to the comparable sales submitted by the board of review, but less weight than it gives to the sale of the subject.

The Board concludes that the board of review did not refute the appellant's contention that the purchase price of the subject property was reflective of market value. Based on this record the Board finds the subject property had a market value of \$1,070,000 as of January 1, 2019. Since market value has been determined, the Cook County Real Property Assessment Classification

Ordinance level of assessment for class 2 property of 10% shall apply. A reduction in the subject's assessment commensurate with the appellant's request is therefore appropriate.

The Board will now consider appellant's assessment inequity argument to determine if any further reduction is warranted. 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 *did not meet* this burden of proof, and a further reduction in the subject's assessment on this basis *is not* warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables one, two, and three and appellant's comparable three. These comparables had improvement assessments that ranged from \$19.66 to \$25.65 per square foot of living area. The subject's improvement assessment of \$24.09 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed, and a further reduction in the subject's assessment on that basis *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: February 20, 2024



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

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