



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

APPELLANT: Scott Hargis
DOCKET NO.: 19-32452.001-R-1
PARCEL NO.: 04-07-110-027-0000

The parties of record before the Property Tax Appeal Board are Scott Hargis, the appellant; 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: \$13,831
IMPR.: \$36,069
TOTAL: \$49,900

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 of vinyl and brick exterior construction with 3,514 square feet of living area. The dwelling was constructed in 1980. Features of the home include a crawl space and a partial basement, central air conditioning, a fireplace and a two-car garage.¹ The property has a 13,173-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.

¹ The descriptive information was gleaned from the information contained in the appellant's Residential Appeal form and/or the Multiple Listing Service (MLS) data sheet. The board of review did not providing the property record card for the subject as required by Property Tax Appeal Board rule 1910.40(a).

The appellant contends overvaluation as the basis of the appeal.² In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was purchased on March 26, 2019 for a price of \$499,000. The appellant further reported that the parties to the transaction were not related; the property was sold through a realtor; and the property was advertised through the local newspaper and Multiple Listing Service (MLS) for a period of 10 months. The MLS listing sheet provided by the appellant depicted that the subject property original listed for \$544,900 and had a last listing price of \$519,900. In further support of the appeal, the appellant provided a copy of the real estate contract for purchase and a copy of the settlement statement disclosing the seller was Steven and Theresa Lee, as Co-Trustees under the Lee Family Declaration of Trust dated August 8, 2006, and reiterated the purchase price, date and depicting broker's fees were distributed to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,783. The subject's assessment reflects a market value of \$587,830 or \$167.28 per square foot of living area, land included, when applying the level of assessment for class 2 properties of 10% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment, the board of review submitted information in a grid analysis for the subject property and four comparable sales located within the subject's "subarea." The comparable properties have lots ranging in size from 10,770 to 13,913 and are improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction that contain either 3,422 or 3,510 square feet of living area. The dwellings range in age from 36 to 51 years old. The comparables each feature a basement with one having a "formal rec. room." Each home also has central air conditioning, a fireplace, and a two-car garage. The properties sold from July 2017 to May 2019 for prices ranging from \$690,000 to \$802,000 or from \$196.58 to \$234.37 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted that the subject is located within close proximity to Interstate 294 which has a negative impact on its market value due to "noise pollution." The appellant contends that the board of review comparables, although similar in characteristics to the subject, are each located ½ mile or more distant from Interstate 294 and are therefore not as affected by traffic noise as is the subject property which is evidenced by the subject's lower sale price. The appellant also submitted an aerial map depicting the location of the subject and the board of review comparables in relation to Interstate 294.

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

² The appellant requested a reduction in assessment to both land and improvement. However, the appellant did not submit any evidence or argument in support of the reduction to the subject's land assessment. The Board will analyze the subject's total assessment (land and improvement) in making a determination on whether its assessment is reflective of its fair cash value. *See Showplace Theatre Company v. Property Tax Appeal Board*, 145 Ill.App 3d. 774 (2nd Dist. 1986).

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 the best evidence of market value in the record to be the purchase of the subject property in March 2019 for a price of \$499,000 which occurred merely three months from the January 1, 2019 assessment date at issue. 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 appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and that the property had been advertised on the open market through the Multiple Listing Service for 10 months. In further support of the transaction, the appellant submitted a copy of the settlement statement associated with the sale reiterating the purchase price, date and depicting broker's fees were distributed to two entities. The Board finds the purchase price of \$499,000 is below the market value reflected by the assessment of \$587,830. The Board finds the board of review did not present any evidence to challenge the arm's-length nature of the subject's sale transaction. The Board finds that the 10 months the subject property remained on the market prior to its sale, along with the substantial reduction in price from the original listing price and the last listing price further supports appellant's contention that the subject's location which adjoins Interstate 294 negatively affects its market value. Furthermore, the Board gave less weight to board of review comparable sales #3 and #4 as their sale dates occurred in 2017, which are dated and less likely to be reflective of the subject's market value as of the January 1, 2019 assessment date.

A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983). The Board finds that the board of review comparables which are located less proximate to Interstate 294 and two of which sales are dated do not overcome the subject's arm's-length sale price as provided by the aforementioned controlling Illinois case law.

Based on this record, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Hargis
4214 Devonshire Court
Northbrook, IL 60062

COUNTY

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