



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

APPELLANT: Christian Wagner  
DOCKET NO.: 19-32462.001-R-1  
PARCEL NO.: 04-23-400-024-0000

The parties of record before the Property Tax Appeal Board are Christian Wagner, the appellant(s), by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$31,416  
**IMPR.:** \$38,828  
**TOTAL:** \$70,244

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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 44,880 square foot parcel of land improved with a 65-year-old, one-story, frame, single-family dwelling, containing 2,203 square feet of living area. The property is located in Northfield, Northfield Township, Cook County and is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant checked the box on the petition basing the appeal on sales comparables. However, the appellant did not submit any evidence to support this overvaluation argument; the appellant submitted five equity comparables for consideration. Each of the comparable properties were improved with a 1-story residence of either frame or frame and masonry construction. They ranged in living area square footage between 2,180 and 2,219 and in assessment between \$15.25 and \$20.00 per square foot of living area. Appellant also submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$75,674.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$65,012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,674 and an improvement assessment of \$44,258, or \$20.09 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. Each were improved with a 1.5-story residence of masonry construction. They ranged in living area square footage from 2,901 to 3,274 and in assessment per square foot from \$24.87 to \$26.39. In addition, the board of review included information in its grid analysis indicating its comparables sold between October of 2016 and April of 2019 for prices ranging from \$1,245,000 to \$1,450,000.

In rebuttal, the appellant contends the board of review's comparables are not suitable comparables because the board of review's comparables are 1.5-story residences whereas the subject property is a one-story residence. In addition, the appellant contends the board of review's comparables are much smaller in lot size than the subject property.

### **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 appellant *did meet* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of assessment equity to be *the appellant's comparables #1, #3, and #5*. These comparables were most similar to the subject property in living area square footage and/or construction. They had improvement assessments that ranged from \$15.25 to \$20.00 per square foot of living area. The subject's improvement assessment of \$20.09 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *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:

May 21, 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

AGENCY

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