



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

APPELLANT: Alida Nally  
DOCKET NO.: 19-33067.001-R-1  
PARCEL NO.: 04-34-106-008-0000

The parties of record before the Property Tax Appeal Board are Alida Nally, 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:** \$17,837  
**IMPR.:** \$49,978  
**TOTAL:** \$67,815

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 brick and vinyl siding exterior construction with 3,014 square feet of living area. The dwelling is 54 years old. Features of the home include a full basement finished with a rec. room,<sup>1</sup> central air conditioning, a fireplace and a two-car garage containing 462 square feet of building area. The property has a 13,721 square foot site and is located in Glenview, 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 four comparable sales located from .02 to .13 of a mile from the subject property and within the subject's neighborhood code. The comparables have sites that contain 8,694 or 8,697 square feet of land area. The comparables are improved with two-

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<sup>1</sup> The appellant disclosed in the appeal petition that the subject dwelling has a partially finished basement.

story dwellings of brick and vinyl siding exterior construction ranging in size from 2,693 to 3,038 square feet of living area. The dwellings range in age from 53 to 55 years old. Each comparable features a partial basement with three having a finished rec. room, central air conditioning and a 2-car garage containing 462 square feet of building area. Three comparables each have one fireplace. The comparables sold from January 2018 to July 2019 for prices ranging from \$538,688 to \$676,000 or from \$195.46 to \$251.02 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$64,837.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,976. The subject's assessment reflects a market value of \$759,760 or \$252.08 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located one-quarter of a mile from the subject property and within the subject's neighborhood code. The comparables have sites that range in size from 7,561 to 10,800 square feet of land area. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 2,481 to 2,958 square feet of living area. The dwellings range in age from 41 to 54 years old. Each comparable features an unfinished full or partial basement, one comparable has central air conditioning, two comparables each have one fireplace and each comparable has a two-car garage. Comparables #1 and #3 sold in June 2016 and August 2017 for prices of \$715,000 and \$640,000 or for \$241.72 and \$257.96 per square foot of living area, land included, respectively. No sale data was provided for comparable #2. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The record also contains six suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sale #2 as it lacks a finished basement, unlike the subject which has a finished rec. room. The Board gave reduced weight to board of review comparables #1 and #3 with sales that occurred in 2016 and 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board gave no weight to the board of review comparable #2 as no sale data was provided to address the appellant's overvaluation argument.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4. These three comparables are relatively similar to the subject in location, dwelling size,

design, age and features, though each of the comparables have a smaller land area and comparables #3 and #4 have smaller dwelling sizes when compared to the subject. The comparables sold from January 2018 to July 2019 for prices ranging from \$577,000 to \$676,000 or from \$205.73 to \$251.02 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$759,760 or \$252.08 per square foot of living area, including land, which is greater than the best comparable sales in this record both in terms of overall value and on a square foot basis which does not appear to be justified after considering adjustments to these comparables for differences in land area, dwelling size and/or other features when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment 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:

February 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

Alida Nally  
2802 Knollwood Lane  
Glenview , IL 60025

COUNTY

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