



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

APPELLANT: Lawrence Elsberg
DOCKET NO.: 19-33377.001-R-1
PARCEL NO.: 04-17-415-014-0000

The parties of record before the Property Tax Appeal Board are Lawrence Elsberg, 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: \$9,209
IMPR.: \$37,699
TOTAL: \$46,908

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 is improved with a two-story dwelling of frame construction with 2,342 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 440 square feet of building area. The property has a 7,084 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 Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables improved with one, class 2-04 and three, class 2-78 properties of frame, masonry, or frame and masonry construction that range in size from 2,114 to 2,954 square feet of living area and in age from 22 to 45 years old. Each comparable has a partial or full basement with one being finished with a recreation room. Other features of each comparable include central air

conditioning, one fireplace and a two-car or a three-car garage. These properties have improvement assessments ranging from \$32,219 to \$40,603 or from \$10.91 to \$17.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$37,699 or \$16.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,388. The subject property has an improvement assessment of \$42,179 or \$18.01 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables with the same neighborhood code and classification code improved with two-story dwellings of frame construction with either 3,701 or 3,789 square feet of living area and are seven years old. Each comparable has a full basement with a finished rec. room, central air conditioning, one or two fireplaces and a three-car garage. These properties have improvement assessments of \$73,613 and \$69,187 or \$19.89 and \$18.26 per square foot of living area, respectively. Based on this evidence, the board of review asserts the subject's assessment is correct.

In rebuttal, the appellant critiqued the board of review comparables noting differences in age and features.

Conclusion of Law

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

The parties submitted information on six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 along with board of review comparables as they are significantly larger and newer dwellings when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 which are overall most similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$36,183 to \$40,603 or from \$15.84 to \$17.12 per square foot of living area. The subject has an improvement assessment of \$42,179 or \$18.01 per square foot of living area which falls above the range established by the best comparables in the record.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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: 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

Lawrence Elsberg
2334 Auburn Lane
Northbrook, IL 60062

COUNTY

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