



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

APPELLANT: Barry Tarter  
DOCKET NO.: 19-33424.001-R-1  
PARCEL NO.: 04-06-402-018-0000

The parties of record before the Property Tax Appeal Board are Barry Tarter, 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 ***no change*** 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:** \$14,256  
**IMPR.:** \$44,301  
**TOTAL:** \$58,557

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 frame and masonry dwelling with 2,676 square feet of living area. The dwelling is approximately 49 years old. Features of the home include a full unfinished basement, central air-conditioning, one fireplace and a 2-car garage. The property has an 11,880 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.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant provided information on six comparable properties that were located within the same neighborhood code as the subject property. The comparables consist of similar class 2-78 two-story frame, masonry, or frame and masonry dwellings ranging in size from 2,536 to 3,086 square feet of living area and ranging in age from 47 to 52 years old. Five comparables each have a basement with one being partially finished,

and one dwelling was built on a concrete slab foundation. Each comparable has central air-conditioning, a fireplace, and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$34,520 to \$45,256 or from \$13.10 to \$14.84 per square foot of living area. In addition, the appellant submitted a list of 60 additional properties with no descriptive information other than Property Identification Numbers (PINs), addresses and assessment amounts. Finally, the appellant submitted a narrative memo asserting that the six comparable properties, as well as the additional 60 listed properties, each have lower improvement assessments than the subject property on a per square foot basis.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$37,875 or \$14.15 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,557. The subject has an improvement assessment of \$44,301 or \$16.55 per square foot of living area.

In support of the subject's improvement assessment, the board of review submitted information on four comparable properties located within the same neighborhood code as the subject property and within either ¼ of a mile or the subarea of the subject. The comparables consist of two-story frame and masonry dwellings ranging in size from 2,025 to 2,684 square feet of living area. The dwellings were built 36 to 51 years ago. Each comparable has a full or partial unfinished basement, central air-conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$39,265 to \$49,215 or from \$17.61 to \$19.68 per square foot of living area.<sup>2</sup>

Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity with respect to the improvement 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> In his memorandum, the appellant requested a reduction in the total assessment to \$52,131 to reflect a "fair market value of \$521,310." However, as this appeal is based solely on inequity in improvement assessment, the Board will analyze this appeal on the basis of assessment equity only and not on market value. Furthermore, the six comparables lack any recent sales price data.

<sup>2</sup> The board of review comparable #2 also contained sales data. However, as this appeal is based on equity rather than on market value, the Board will not consider the sales (market value) data for this comparable.

The parties presented equity data on ten suggested comparables with varying degrees of similarity to the subject for the Board's consideration. Additionally, the appellant submitted a list of 60 properties in support of his argument. The Board finds that these 60 additional properties have no descriptive information with respect to design, size, age, foundation, and/or features/amenities in order for the Board to conduct a meaningful comparative analysis to the subject property and, therefore, gives virtually no weight to these 60 properties. The Board gave less weight to appellant's comparable #5 based on its larger dwelling size when compared to the subject, as well as its concrete slab foundation, dissimilar to the subject's basement feature. The Board gave less weight to board of review comparables #3 and #4 based on their smaller dwelling sizes when compared to the subject.

The Board finds the remaining comparables are generally similar to the subject in location, age, design, dwelling size, and most features. These comparables had improvement assessments ranging from \$34,520 to \$49,215 or from \$13.10 to \$18.67 per square foot of living area. The subject's improvement assessment of \$44,301 or \$16.55 per square foot of living area is within the range established by the best comparables submitted for the Board's consideration. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

July 20, 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

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