



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

APPELLANT: Sally Lane  
DOCKET NO.: 19-33864.001-R-1  
PARCEL NO.: 04-06-304-001-0000

The parties of record before the Property Tax Appeal Board are Sally Lane, 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:** \$16,848  
**IMPR.:** \$51,503  
**TOTAL:** \$68,351

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 masonry exterior construction with 3,481 square feet of living area. The dwelling is 52 years old. Features of the home include partial unfinished basement, central air conditioning, a fireplace and a garage containing 420 square feet of building area. The property has a 14,010-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 submitted information on five equity comparables<sup>1</sup> located within .54 of a mile from the subject and within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story dwellings of frame and masonry or masonry exterior construction ranging in size from

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<sup>1</sup> The appellant's grid analysis did not contain descriptive information on comparable #5. Any information on comparable #5 was gleaned from the "Assessment Analysis Report" submitted by the appellant.

3,269 to 3,643 square feet of living area. The dwellings are either 49 or 51 years old. Each home features a basement with one having a finished rec. room. Each dwelling also has central air-conditioning, a fireplace, and a garage ranging in size from 420 to 660 square feet of building area. The comparables have improvement assessments ranging from \$44,493 to \$47,598 or from \$12.80 to \$13.86 per square foot of living area. The appellant also submitted color photographs of the subject and the comparable properties; an aerial map depicting the locations of the subject and the comparable properties; "Assessment Analysis Report" containing limited descriptive information on the five comparable properties; and a list of 20 additional properties identifying their addresses, size, and improvement assessments. In addition, the appellant submitted a memorandum contending that the five comparable properties which are either similar or larger in dwelling size have an average improvement assessment ("Equity Ratio") which is lower than that of the subject property. Based on this evidence and argument, the appellant requested a reduction in the subject's improvement assessment to \$45,495 or \$13.07 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 \$68,351. The subject has an improvement assessment of \$51,503 or \$14.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables located within the same subdivision as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 2,989 to 3,481 square feet of living area. The dwellings are either 51 or 52 years old. Three homes each feature a full, unfinished basement, and one home is built on a crawl space foundation. The homes each also feature central air-conditioning, one or two fireplaces, and a two-car garage. The properties have improvement assessments ranging from \$45,471 to \$52,504 or from \$15.04 to \$16.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity regarding 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 improvement assessment is not warranted.

The parties submitted a total of nine assessment equity comparables in support of their respective positions before the Property Tax Appeal Board.<sup>2</sup> The Board gave less weight to board of

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<sup>2</sup> The Board finds that the appellant's list of addition properties did not contain enough descriptive information such as location and features in order for the Board to conduct a meaningful comparative analysis. Therefore, the Board gave little weight to this evidence presented by the appellant.

review comparable #1 based on its crawl space foundation, dissimilar to the subject's basement. The Board gave less weight to board of review comparables #2, and #3 based on their smaller dwelling size in comparison to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparable #4, along with appellant's five equity comparables. These six comparables are most similar to the subject in location, dwelling size, and most features. These six best comparables have improvement assessments ranging from \$44,493 to \$52,504 or from \$12.80 to \$15.08 per square foot of living area. The subject's improvement assessment of \$51,503 or \$14.80 per square foot of living area falls within the range established by the most similar comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality or a calculation of an "average equity ratio" as the appellant suggests. The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the average improvement assessment per square foot of living area of those comparables determined to be most similar to the subject. 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.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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: 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

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