



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

APPELLANT: Rita Fridman
DOCKET NO.: 19-34976.001-R-1
PARCEL NO.: 04-06-112-084-0000

The parties of record before the Property Tax Appeal Board are Rita Fridman, 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: \$3,412
IMPR.: \$41,606
TOTAL: \$45,018

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 frame exterior construction with 2,426 square feet of living area. The dwelling is 21 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 2,844 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 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 an assessment grid analysis on four equity comparables and an Assessment Analysis Report from Maine Township dated March 3, 2020 on six equity comparables, which includes the four comparables shown in the appellant's assessment grid analysis. The comparables are located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of frame exterior

construction ranging in size from 2,305 to 2,426 square feet of living area. The dwellings are 20 or 21 years old. Each comparable has a full unfinished basement, central air conditioning and a two-car garage. Comparable #1 has a fireplace.¹ The comparables have improvement assessments that range from \$30,965 to \$41,362 or from \$13.43 to \$19.27 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,076 or \$16.11 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 \$50,193. The subject property has an improvement assessment of \$46,781 or \$19.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable located in the same assessment neighborhood as the subject. The comparable is improved with a two-story dwelling of frame exterior construction containing 2,415 square feet of living area. The dwelling is 19 years old and features an unfinished partial basement, central air conditioning, a fireplace and a two-car garage. The comparable has an improvement assessment of \$46,527 or \$19.27 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 seven suggested equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$30,965 to \$46,527 or from \$13.43 to \$19.27 per square foot of living area. However, the Board gives most weight to the appellant's comparable #6 with an improvement assessment of \$41,362 or \$17.05 per square foot of living area, as it is identical to the subject in dwelling size, design and age. The subject's improvement assessment of \$46,781 or \$19.28 per square foot of living area is greater than the best comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the board finds a reduction in the subject's assessment is appropriate. Based on this record the Board finds the 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.

¹ The appellant provided conflicting evidence regarding the fireplace features of comparables #2, #3 and #4. The Board finds these small discrepancies will not impact the Board's decision in this appeal.

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

Rita Fridman
4317 Exeter Ln
Northbrook, IL 60062

COUNTY

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