



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

APPELLANT: Judy Marquardt
DOCKET NO.: 19-36706.001-R-1
PARCEL NO.: 04-23-402-060-0000

The parties of record before the Property Tax Appeal Board are Judy Marquardt, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$5,569
IMPR.: \$78,484
TOTAL: \$84,053

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 30-year-old, two-story single-family dwelling of masonry construction containing 3,366 square feet of living area with a full unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 5,434 square foot site and is located in Northfield, 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 in regard to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with varying degrees of similarity to the subject. The appellant did not report the exact proximity of three of the suggested comparables to the subject but disclosed that all the comparables had the same neighborhood code as the subject. The comparables have

improvement assessments ranging from \$12.61 to \$21.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$48,025.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,053. The subject property has an improvement assessment of \$78,484 or \$23.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables all of which were located within a block of the subject. They range in improvement assessment from \$23.83 to \$26.98 per square foot of building area. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant argued that the board of review's four suggested comparable properties fail to support the assessed valuation because the improvement sizes substantially different than the subject property. The appellant reaffirmed the request for an assessment reduction.

The matter was set for a hearing before an Administrative Law Judge for the Board on November 9, 2023. Prior to hearing the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3 and appellant's comparables #2 through #7. The most similar comparables had improvement assessments that ranged from \$20.79 to \$25.23 per square foot of living area. The subject's improvement assessment of \$23.32 per square foot of living area falls within the range established by the best comparables in this record. The Board considered the varying degrees of differences and similarities between the suggested comparables and the subject and found that the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

May 21, 2024



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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