



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

APPELLANT: Daniel Aobdia
DOCKET NO.: 20-23122.001-R-1 through 20-23122.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Aobdia, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-23122.001-R-1	05-35-307-018-0000	15,724	56,069	\$71,793
20-23122.002-R-1	05-35-307-032-0000	580	0	\$580

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 2020 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 two land parcels with two Property Index Numbers improved with a 96-year-old, two-story, single-family dwelling of masonry construction with 3,148 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,862 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three sales comparables with varying degrees of similarity to the subject. The appellant did not report the exact proximity of the suggested comparables to the subject but disclosed that they had the same neighborhood code as the subject. The comparables are described as single-family dwellings of either frame or frame and masonry construction. They

ranged in age from 95 to 123 years and in size from 2,400 to 3,732 square feet of building area. They sold from July 2018 to November 2019 for prices ranging from \$170.15 to \$241.67 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant a 2020 board of review decision indicating that the total assessment for PIN 05-35-307-018-0000 to be \$77,110 and the total assessment for PIN 10- 05-35-307-032-0000 to be \$580 for a total assessment for both PINs of \$77,690. The subject property has a total improvement assessment of \$19,500 or \$15.70 per square foot of living area. The subject's total assessment reflects a market value of \$776,900 or \$246.91 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of only one of the subject's two parcels of \$77,110 and an improvement assessment of \$61,386 or \$19.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables. The comparables are described as 1.5-story or two-story, single-family dwellings of either a stucco exterior or of masonry or frame and masonry construction. They range in age from 10 to 108 years and in size from 1,479 to 3,061 square feet of building area. They sold from January 2018 to November 2019 for prices ranging from \$396.10 to \$473.06 per square foot of living area, land included.

Conclusion of Law

The taxpayer asserted that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best evidence of market value to be the appellant's comparables. These comparables had sales prices ranging from \$170.15 to \$241.67 per square foot of living area, land included. The remaining comparables were given less weight due to differences in construction or size. In comparison the subject's assessment reflects a market value of \$246.79 per square foot of living area, land included, and is above the range of the best comparables in this record. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment 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: March 26, 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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