



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

APPELLANT: Nally Alida  
DOCKET NO.: 20-24932.001-R-1  
PARCEL NO.: 04-34-106-008-0000

The parties of record before the Property Tax Appeal Board are Nally Alida, 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:** \$17,837  
**IMPR.:** \$48,947  
**TOTAL:** \$66,784

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a two-story dwelling of brick and vinyl siding exterior construction with 3,014 square feet of living area. The dwelling is 54 years old. Features of the home include a finished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 13,721 square foot site and is located in Glenview, 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 marked contention of law as the basis of the appeal on the appeal petition. The appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$67,815 for the prior tax year under Docket Number 19-33067.001-R-1. The appellant contends the

subject property is an owner-occupied residence and that 2019 and 2020 are within the same general assessment period.

For this 2020 tax year appeal, the appellant also provided information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites with 8,694 or 8,697 square feet of land area. The dwellings have features with varying degrees of similarity to the subject property. The comparables sold from January 2018 to July 2019 for prices ranging from \$538,688 to \$676,000 or from \$195.46 to \$251.02 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment as determined by the Board for the 2019 tax year be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,784. The subject's assessment reflects a market value of \$667,840 or \$221.58 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The "Notes on Appeal" disclosed the board of review had reduced the subject's assessment from \$69,138 to \$66,784.

In support of its contention of the correct assessment, the board of review submitted information on four comparables sales located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 8,515 to 9,620 square feet of land area. The dwellings have features with varying degrees of similarity to the subject property. The comparables sold from January to December of 2020 for prices ranging from \$570,000 to \$1,400,000 or from \$269.22 to \$469.80 per square foot of living area, land included, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 pursuant to Section 16-185 of the Property Tax Code a reduction in the subject's assessment is not warranted.

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-33067.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$67,815.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that carrying forward the prior year's assessment as determined by the Property Tax Appeal Board to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) would result in an increase in the subject's assessment. The board of review did not request an increase in the assessed valuation and the record disclosed it had reduced the assessment from \$69,138 to \$66,784. The evidence disclosed that 2019 and 2020 are within the same general assessment period for Northfield Township. Additionally, the appellant's appeal form indicates the property is owner occupied. Nevertheless, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted, and the sales in the record are supportive of the assessment as established by the board of review.

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: June 21, 2022



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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