



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

APPELLANT: Gail Szulc
DOCKET NO.: 20-26974.001-R-1
PARCEL NO.: 05-31-300-050-0000

The parties of record before the Property Tax Appeal Board are Gail Szulc, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$37,376
IMPR.: \$17,977
TOTAL: \$55,353

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 consists of an owner occupied 65-year-old one-story, single-family dwelling of masonry construction with 1,799 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's site is 32,501 square feet, and it is located in Glenview, New Trier Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation. In support of the market value argument, the appellant submitted six suggested sales comparable properties with varying degrees of similarity to the subject. The appellant reported that the suggested comparable properties were located within a 0.29 mile to a 0.64 mile of the subject. The comparable properties are described as one-story, single-family dwellings. The appellant did not disclose the type of construction for each of the

submitted comparable properties. The comparable sales occurred in 2019 or 2020 for prices ranging from \$266.51 to \$317.03 per square foot of living area, including land. Based on the submitted evidence, the appellant requested the subject's total assessment be reduced to \$51,845.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject had a total assessment of \$60,871. The subject's assessment reflects a market value of \$608,710 or \$338.36 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four suggested comparable sales with varying degrees of similarity to the subject. Two of the comparable properties were located in the same city as the subject but all the comparable properties had the same neighborhood code as the subject. These sales occurred between 2017 and 2019 for prices ranging between \$335.15 to \$409.38 per square foot of living area, including land. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight due to their lack of similarity to the subject in various key property characteristics, location and argued that the remoteness in the time of the sale of the comparable properties made them an unreliable indicator of market value for the lien year of this appeal. Additionally, appellant argues the County's failure to respond or object to Appellant's comparable sales should serve as an admission that Appellant's comparable sales are valid and should be considered in determining a fair market value. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board concludes that the best evidence of the subject's market value is the appellant's comparable properties #1, #4, #5 and #6. These comparable properties had sales prices ranging from \$269.50 to \$317.03 per square foot of building area, land included. The subject's assessment reflects a market value of \$338.36 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and, therefore, 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: _____

October 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gail Szulc, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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